



# State Revenue News

Vol. 36, No.1--Whole No. 235 Official Journal of The State Revenue Society  
1st Quarter 1998

## In This Issue

4

State Revenue Stamps for Apples  
*Michael R. Florer*

15

Michigan Apple Advertising-Printing  
Varieties  
*Michael R. Florer*

16

California Apple Inspection-Printing  
Varieties  
*Michael R. Florer*

27

Fish and Game Update  
*J.R. Wooten*

28

Colorado Lab Fees  
*Frank Bocovich & Ken Pruess*  
Unreported Michigan Apple  
*John Funkhouser*

Unlisted Virginia Wine  
*Scott Troutman*

29

Wisconsin Drug Stamps  
*Robert Henak*  
Arizona Cannabis  
Massachusetts Wildlands  
*Terence Hines*

31

Ohio Apple Seal  
*Scott Troutman*

36

Illinois Case Beer Stamp  
*Scott Troutman*

## Regular Columns

Secretary's Report	2
Presidents Notes	2
Editors Notes	2
Auction #10	17
Letters to the Editor	31
SRS Sales Service	30
AD Corner	33
Denny Peoples Auction	34

## FRUIT (Part II) - APPLES



A new Michigan apple variety called the "whirlpool" variety of Hubbard's A17 stamp. The circular whirlpool is located just above the upper peninsula. This is lot 132 in the auction. The whirlpool appears to have been caused by a circular object adhering to the printing plate. John Funkhouser reported its existence.

## AUCTION #10

## The State Revenue Society

### President

**Terence Hines**

Box 629 Chappaqua, NY 10514

### Vice President

**Hermann Ivester**

5 Leslie Circle, Little Rock, AR 72205-2529

### Treasurer

**Harold A. Effner Jr.**

27 Pine St., Lincroft, N.J. 07738  
(732- 741-5537)

### Secretary/SRN Editor

**Scott Troutman**

PO Box 270184, Oklahoma City, OK,  
73137-0184

### Governors

**M.E. Matesen**

19828 80th Pl. W., Edmonds, WA 98026-6406

**Peter Pierce**

Box 560, Oxford, MA 01540-0760

**Dr. Edward H. Miles**

888 8th Ave, NY, NY 10019

### Immediate Past President

**Peter Martin**

POB 513 Sidney, Ohio 45365

### Society Attorney

**William Smiley**

Box 361, Portage, WI 53901

### SRS Librarian

**Peter Martin**

POB 513 Sidney, Ohio 45365

*State Revenue News* is published quarterly by the State Revenue Society. Subscription cost \$12 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. ©1998 State Revenue Society

**First Quarter 1998**

**Volume 36 No. 1**

**Whole No. 235**

**ISSN 0883-6760**

## Secretary's Report

by Scott Troutman

<b>Previous Total</b>	<b>216</b>
<b>New Members</b>	<b>1</b>
<b>Reinstatements</b>	<b>0</b>
<b>Resignations</b>	<b>1</b>
<b>Deaths</b>	<b>0</b>
<b>Dropped Not Paid</b>	<b>0</b>
<b>Current Total</b>	<b>216</b>

### New Members

**1134** Michael McBride  
1735 Eldorado Circle  
Superior, CO 80027  
Interests: state rev., royalty & license  
stamps, Springer listed

### Reinstatements

#### Resignations

**1090** Damian Johnson, Texas

#### Deaths

#### Address Changes

**220** Ed Kettinbrink  
1030 Ivy Wall Drive  
Houston, TX 77079-5038  
**851** John Bowman  
PO Box 382436  
Birmingham, AL 35238-2436  
**1109** Bruce Menia  
136 Willow Street  
Guilderland, NY 12084-9763  
**Dropped Not Paid**

## Editor's Notes

This issue will be our first to come out of Lynchburg as Terence noted. It will be interesting to see when they arrive. Auction bidders please let us know by marking on your bid sheets.

One of the things we hope to do this year is to begin producing catalog pages to cover areas the Hubbard catalog has not covered. Kent Gray is currently trying to get information on Indiana intangible stamps from 1947 - 1964. What he needs most is color descriptions of the various values. If you have some please write to him at PSC 41 Box 672, APO AE 09464 or e-mail him at kent.gray@lakenheath.af.mil.

He also wants to know if the 15 cent stamp existed for 1963 and 1964.

This auction features some rarely seen beers, Georgia, bedding, eggs and fishing items. Should be something for everyone.

Scott Troutman

## Presidents Message

1997 Started out as a potentially very difficult year for the SRS with the loss of our long-time printer, Dick Bilek. We have come through that crisis, however, now that SRS member James McKellips, owner of McKellips Printing and Design of Lynchburg, Va. has volunteered to do our printing for us. Indeed, this will be the first issue mailed out of Lynchburg. We all owe James a big "thank you" for his efforts on behalf of the SRS!

Membership has remained steady during the year at about 220 members. This is a good solid number for an organization as specialized as ours, but it would certainly be nice to attract new members. Be sure to talk up state revenues and the SRS whenever you get the chance. There are probably quite a few state revenue collectors out there who still think they are the only ones who collect such things.

The policy of SRN Editor Scott Troutman to dedicate a large portion of each issue to a specific topic or state continues to be a huge success. This approach concentrates new findings in a specific area in one place. It gives a feeling of coherence to state revenues and shows the depth of research possible in this collecting area.

The SRS auctions continue to be successful, with many members buying or selling (or both) through them. I suspect that these auctions are the largest single source of exchange of state revenue stamps and related material. Auction #10 in this issue includes some Georgia material consigned to us by a non-collector who had heard of us, and dealer Denny Peoples has included an auction in this issue. This we hope will become a regular feature.

Because of stable membership, success of the auctions, sales of stamps and publications and the solution to the printing problem, there will be no need for a dues increase in the next year at the very least.

The big revenue show will be May 1-3 at Boxborough, Massachusetts this year with both the ARA and SRS in attendance. As this is my neck of the woods, I hope you will make plans to come.

In summary, the SRS is in an excellent position as we enter 1998.

Terence Hines

# State Revenue Stamps for Apples

by Michael R. Florer

## Prologue: Apples in America

The author of *Apples: History, Folklore, Horticulture, and Gastronomy* explains that the domesticated apple tree arrived in America with the early English colonists. In 1625 a clergyman named William Blaxton planted the first apple orchard in the Massachusetts Bay Colony. His orchard was located on Boston's Beacon Hill.

Over the next 300 years, according to *The New Encyclopedia Britannica*, apple cultivation spread across the continent as people settled further and further westward. The most famous planter of seedling apple trees was John Chapman otherwise known as "Johnny Appleseed." He was a professional nurseryman who planted apple trees throughout Ohio and Indiana. You may recall that he was commemorated on a U.S. postage stamp in 1966 (see figure 1).

In the 20th century apples have become the main deciduous fruit crop of the United States. The *Agricultural Resources of the World* reported that the major apple producing regions are the Pacific Northwest, California, the great Appalachian valley, southern New England, and Lakes Michigan and Ontario. A map from page 123 of this reference book shows commercial apple sales per state during the 1935-1944 period (see figure 2). It's easy to see which states

are the major producers. Today Washington state is still the

undisputed leader in apple production.

## State Revenue Stamps for Apples

U.S. state revenue stamps for apples are the scope of this article. The only states that have issued such stamps are California, Georgia, Maryland, Michigan, Missouri, and Washington. These states sold stamps to pay for apple inspection, marketing, advertising, and/or research.

It is interesting to note that the list of major apple producing states and the list of apple revenue stamp issuers are not the same. Looking back at figure 2, you can see that New York, Virginia, and Pennsylvania are large producers; however they have never issued stamps for apples. Missouri and Georgia have issued stamps but are relatively small apple producers.

The lists match-up for Michigan and Washington. These two states have each had an extensive and long-lived series of apple revenue stamps. Coincidentally, only the Michigan and Washington stamps have seen extensive coverage in the philatelic press.

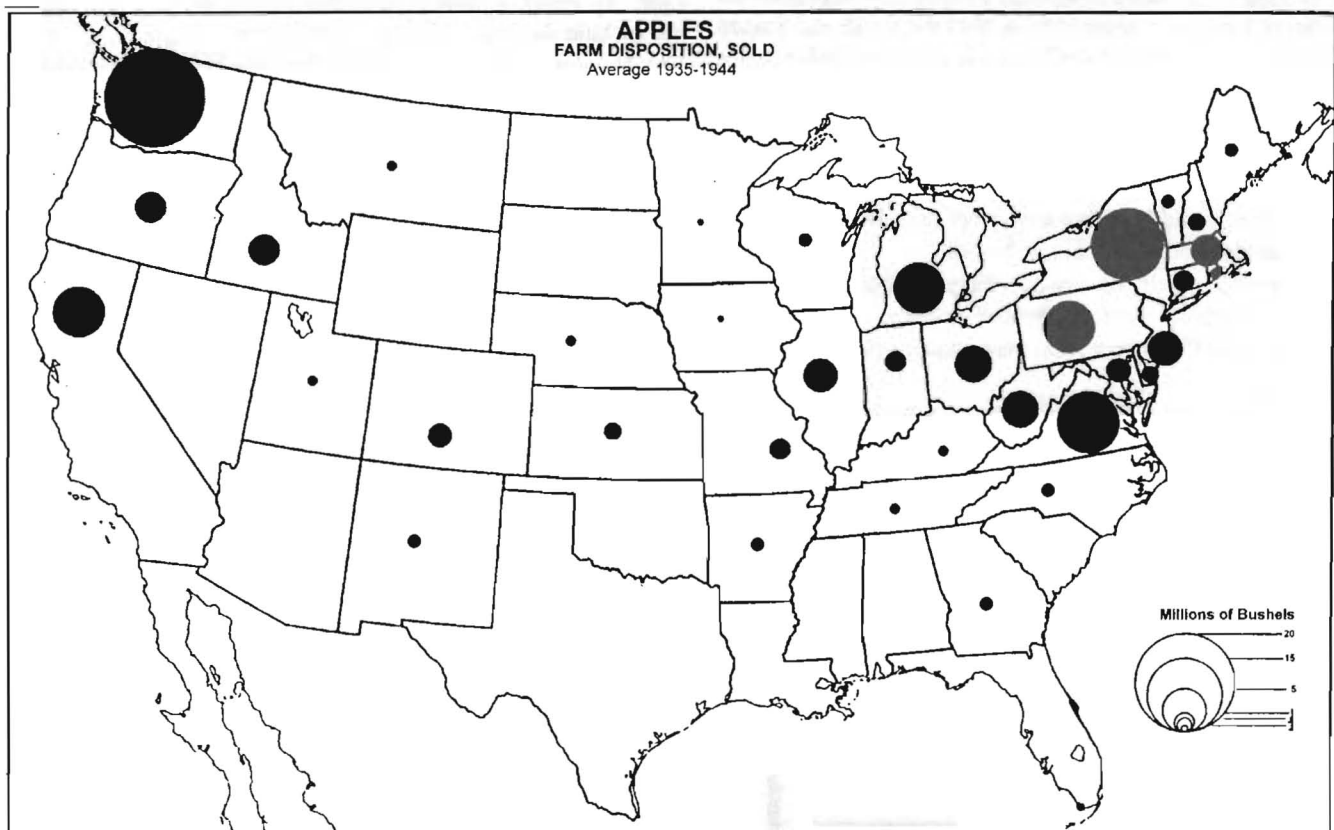
The apple revenue stamps from California, Georgia, and Missouri were all short-lived. I only found one philatelic article apiece for these states. The Maryland stamp is a new find that I've not seen published anywhere before. In this article I give these stamps some much needed attention and take another look at the more well-known issues.

## California

In the early years of this century, California apples could not compete with the superior fruit shipped in from Washington. In 1915 the state legislature passed the California Standard Apple Act in an effort to improve the quality of the state's apples. The act required inspection of all California-grown apples, and to pass, a box had to be of one variety, of uniform size, and free from decay. The inspection fee was 1/2 cent per box. Stamps were affixed to



Figure 1. Johnny Appleseed



UNIVERSITY OF MARYLAND, DEPARTMENT OF GEOGRAPHY

Figure 2



boxes to indicate that the fruit was satisfactory and that the fee had been paid. However, uninspected or poor apples could be marketed without a stamp.

California became the first state to issue revenue stamps for apples commencing with the 1915 issue consisting of a single stamp. See figure 3. The design comprises a somewhat crude rendering of the California state seal within a red circular border with a serrated edge. Three different shades of red can be found. This stamp is quite large and imperforate. Though no value is stated on any of the California apple inspection stamps, all sold for 1/2 cent each.



Figure 3. California 1915 Issue

The 1915 Apple Act failed to achieve a significant improvement in the quality of California apples; so, in 1917 the legislature passed a revised act. This act established grade restrictions under which all apples had to be correctly labeled:

California Fancy apples could not have more than 10% skin defects with not over 3% due to a single cause (insect bites, frost, etc.).

B Grade apples could have any amount of skin defects if they were otherwise sound and not deformed.

C Grade apples could be lumpy, dirty, and/or of mixed varieties—anything short of obviously rotten.

Apples shipped into California from other states were now subject to inspection as well.



Figure 4. California first 1917 issue.

Under the 1917 Apple Act, three new stamps appeared, one for each of the three grades. See figure 4. These stamps as well as subsequent issues are of a simple, typeset design and perforated 12. The California Fancy stamp is dark blue, the B Grade red, and C Grade black. The C Grade stamp in figure 4 is cancelled with the word "Sample"; it was probably given or sold to a stamp collector.

Later that same year, another issue of apple inspection stamps debuted. On this issue "Guaranteed" replaced "Inspected"; however, this wording only meant that the inspected apples met the minimum standards for the grade. Such stamps were issued only for lesser quality apples—grades B and C. See figure 5. These two stamps are both printed in red ink. Printing varieties exist of both 1917 issues. (See my related article in this issue.)

The California legislature passed a revised Apple Act almost every

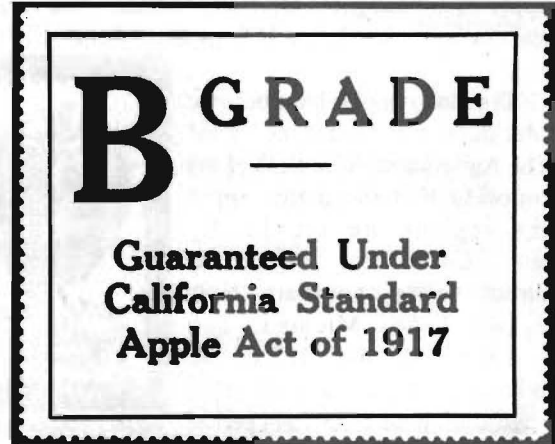


Figure 5. - California second 1917 issue

year. To avoid printing new stamps each time, the 1918 issue did not include the year of the act in the stamp designs. See figure 6. The color scheme is identical to the first 1917 issue—dark blue California Fancy, red B Grade, and black C Grade.

Instead of the adhesive stamps, inspectors also had the option of



Figure 6. - California 1918 issue

using rubber hand-stamps. See figure 7 for cut-squares from apple box labels. I have not seen any hand-stamps for C Grade apples.

During the early 1920s the hand-stamps almost totally replaced adhesive stamps. No adhesive stamps are known to have been used after a variable inspection fee commenced in 1922. Apple inspection ended in 1929.

Old hand-stamps were probably used until worn out. Note that one of the examples in figure 7 refers to the Act of 1917 but is dated



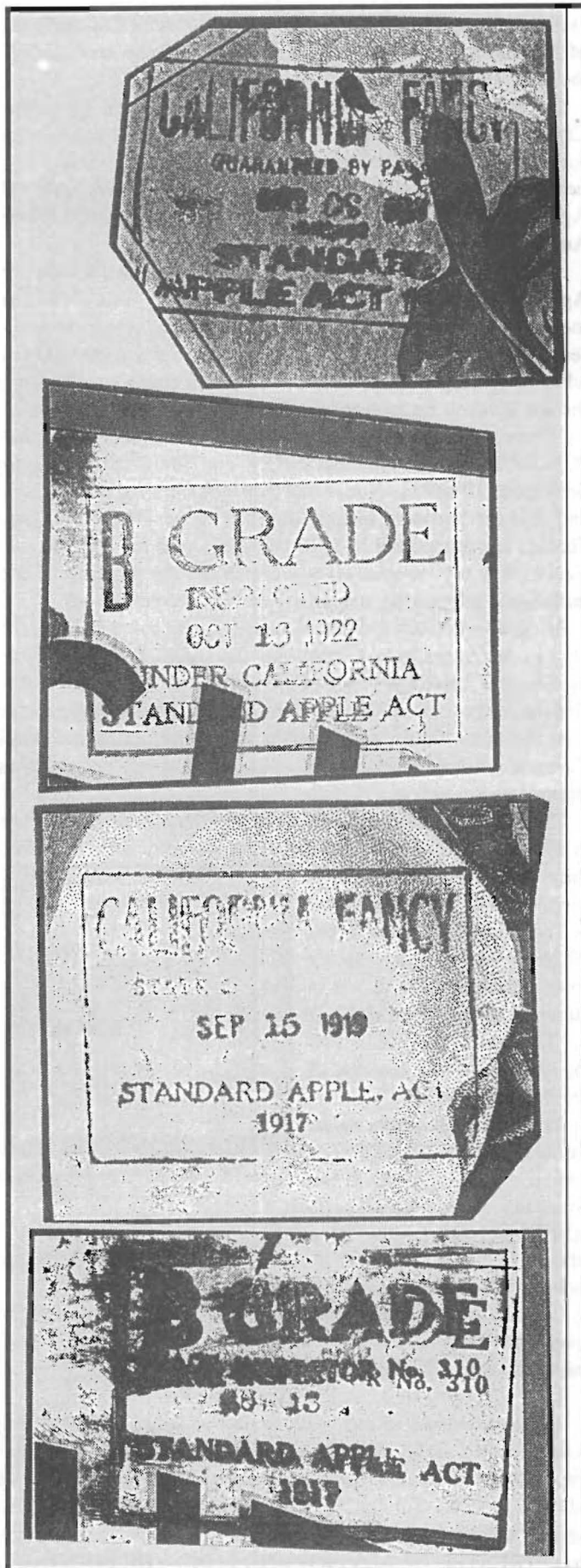


Figure 7. California hand stamps

1919 when a new act was in effect. Also note one of the others with the date inverted.

In his 1920 American Philatelist article, E.R. Vanderhoof colorfully expressed his opinion of the California apple inspection stamps: "I will confess freely that these stamps sooth the cravings of a philatelic fan fuyy [sic.] as much as a bale of hay answers the stomach calls of a horned toad." On the contrary, I find these stamps attractive in their simplicity, and the 1915 issue in particular



Figure 8. Two values from the 1928 Georgia issue.

is one of my favorite state revenue stamps.

#### Georgia

Two entirely different types of stamps exist from Georgia. One series was for the inspection of apples and peaches, the other for the advertisement of apples.

Georgia's 1927 Standardization Law required all Georgia-grown apples and peaches to be graded under official standard grades and labeled accordingly. The shipper had to affix a stamp to each container to certify that the fruit had passed inspection and to indicate that an inspection fee of 1/2 cent per container had been paid.

The law also called for high denomination stamps for use with rail shipments. The shipper affixed these to the rail bills of lading. The inspection fee rates for rail shipments of apples and peaches differed. The rates as of 1929 were as follows:

<u>Apples:</u> For a carload of bushel baskets or boxes .....	\$3.00
For a carload of containers less than one bushel .....	\$3.50
<u>Peaches:</u> For a carload of bushel baskets .....	\$2.00
For a carload of crates .....	\$2.50
For a carload of half bushel baskets or smaller containers	\$3.00

In E.S.A. Hubbard's State Revenue Catalog, he includes a listing of fruit inspection stamps in the Georgia section. These are the apple and peach inspection stamps. The 1927 issue consisted of a single 1/2 cent stamp, perforated 12, and vermilion in color. (An illustration of this stamp was not available.)

The following year, 1928, saw a new 1/2 cent stamp and three high

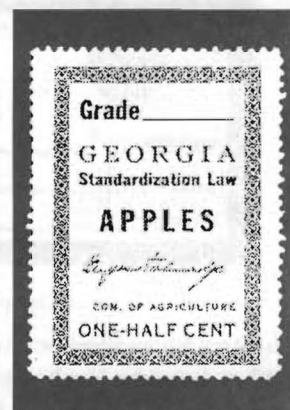


Figure 9. Georgia 1933 circa issue

values, \$2.00, \$2.50, and \$3.00. Their colors are scarlet, orange, blue, and green, respectively. E.S.A. Hubbard lists these stamps as perforated 12; I believe this is incorrect as mine are actually perforated 12 1/2. The 1/2 cent is slightly smaller than the dollar values and is of a different design. See figure 8 for the 1/2 cent and \$2.50 values from the 1928 issue.

The high values in the 1928 issue cover the rail shipment rates listed above except one. A \$3.50 value has never been reported though it was specifically called for in the law. Perhaps rail shipments of apples in containers less than one bushel were not common enough to necessitate a stamp.

In 1933 the Georgia legislature revised the Standardization Law, omitting requirements for peaches entirely. Why? I found the likely answer in *A Century of Georgia Agriculture 1850-1950*. The author explains that the peach growing industry in Georgia suffered three devastating blows in the late 1920s and early 1930s: overproduction forcing prices down, the onset of the Great Depression, and the spread of disease in old orchards. Many peach growers went out of business. The growing of apples, on the other hand, was a smaller operation in Georgia. It was less affected by market changes and production remained relatively constant during the period.

The first stamp in Hubbard's listing is one specifically labeled for apples only. The other stamps do not indicate the type of fruit, as shown in figure 8. For the reasons outlined above, I believe that the Commissioner of Agriculture issued this stamp in 1933 or 1934.

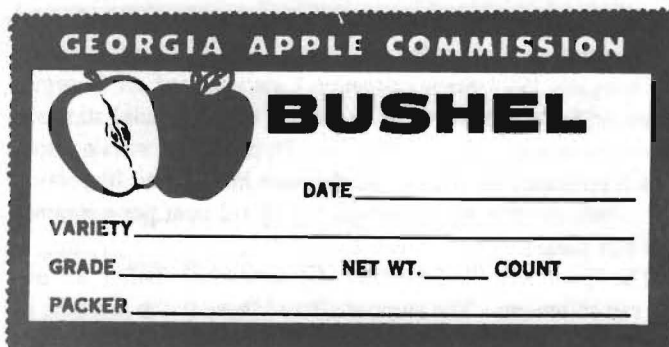


Figure 10. Georgia apple label, earlier issue

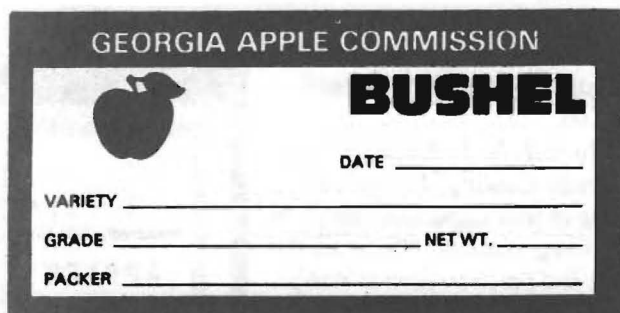


Figure 11. Georgia apple label, later issue

See figure 9 for an illustration of it. It is red and perforated 12 1/2 (not 12 as listed by Hubbard). Note that a legislation date is not included in the legend, and a space was added to write-in the grade.

Georgia's Standardization Law remained on the books until 1981.

However, no apple inspection stamps are known for Commissioners of Agriculture other than Eugene Talmadge whose term ended in the early 1930s.

In 1961 the Georgia legislature passed the Georgia Agricultural Commodities Promotion Act. This act established commissions for eight different Georgia-grown commodities: milk, eggs, peanuts, sweet potatoes, peaches, tobacco, apples, and cotton. The Agricultural Commodity Commission for Apples came into being August 1, 1962.

Then in 1968, the legislature passed another act, the Georgia Agricultural Commodities Sales Promotion Act. This act allowed members of a commodity commission to hold a referendum to require the use of labels on all containers of a commodity for advertising purposes. If adopted, members could later terminate the use of labels by referendum also.

Two different labels exist for Georgia apples. Both have "GEORGIA APPLE COMMISSION" and "BUSHEL" at the top. See figures 10 and 11. Notice that they lack a printed denomination and that the pertinent information had to be filled in by hand. Terence Hines reported in 1976 that these sold for 1/2 cent each. Hence, they are revenue stamps issued for the payment of a de facto apple advertising assessment of 1/2 cent per bushel.

Bringing information together from different sources, I theorize: (1) that the Agricultural Commodity Commission for Apples and the Georgia Apple Commission are one and the same, (2) that the "labels" authorized in the 1968 act and the stamps that exist are also the same thing, and (3) that the members of the Apple Commission held a successful referendum which created these stamps.

The use of apple advertising stamps in Georgia probably ended in 1981 or sooner. Effective that year, the 1968 act under which they were authorized was dropped from Georgia's books.

The stamp pictured in figure 10 is the earlier issue, dating from circa 1968-1975. It is gummed and perforated 12 1/2. The word "BUSHEL" and the apples are red; the rest of the design is black.

In figure 11 is a later issue, dating from circa 1977-1981. It differs considerably from the previous issue. It is self-adhesive, imperforate, of a smaller size, and is entirely in red. Note that this issue does not include a space for writing in the count.

I've had to make some educated guesses for this section. More research is definitely needed for both series of Georgia's apple stamps so their full story can be uncovered.

#### Maryland

A most unusual stamp is illustrated in figure 12. The only information I have on it is what the stamp itself provides. Superimposed over a large red apple is "CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION." Around this central design are two lines of text. The inner line says "TRUSTEE OF ADVERTISING FUND THE EQUITABLE MORTGAGE & TRUST CO. OF BALTIMORE." The outer line, in much smaller type, reads "AUTHORIZED BY THE



Figure 12. Apple advertising stamp issued by the International Apple Shippers Association.



INTERNATIONAL APPLE SHIPPERS ASSOCIATION IN CONJUNCTION WITH ADVISORY BOARD OF APPLE GROWERS." There is a different legend in each corner: "FOR GROWER," "FOR SHIPPER," "FOR DEALER," and "FOR CONSUMER." These are within a border design of a continuous chain. The value is 1 cent.

The intricate stamp design is printed in green and red. In the center the colors overlap making the lettering look almost black. It's perforated 12 and has a round hole punched through it.

I believe this stamp to be a privately-issued apple advertising revenue stamp similar in nature to the series from the state of Washington discussed later in this article. I've assigned it to Maryland since the funds raised through use of the stamp were kept in a Baltimore, Maryland financial institution. Perhaps the International Apple Shippers Association had its headquarters in Baltimore as well. The chain border symbolizes the inseparable links among the groups that comprise the apple industry: growers, shippers, dealers, and consumers. The punched hole tells me that this stamp is likely a specimen. The date of this issue and whether it actually saw use are unknown to me.

#### Michigan

In the late 1930s, the Michigan legislature wanted to give a boost to the apple industry in that state. One goal was to help alleviate unemployment through increased apple production. Another was to allow Michigan apples to compete on an even footing with the highly advertised citrus fruits from Florida.



Figure 14. Michigan 1 cent used on tag. Reduced.



Figure 13. One value of 1939 Michigan issue



Figure 15. Michigan 1941 issue

The result was the passing of the Baldwin Apple Act which took effect on May 12, 1939.

The Baldwin Apple Act created the Michigan Apple Commission. This commission levied an assessment for advertising and promotion of Michigan apples at a rate of 1 cent per bushel or 2 cents per 100 pounds of fresh apples. The first 300 bushels and all apples destined for cider or

vinegar plants were free from assessment. The assessment was to be paid via stamps affixed to containers, shipping documents, inspection certificates, or tickets of release.

The first issue of Michigan apple advertisement stamps appeared that year, 1939. The issue consisted of seven stamps featuring as their design an apple on an outline map of the Lower Peninsula of Michigan. See figure 13 for an example. These stamps are perforated 12 1/2. The colors are as follows: 1/4 cent brown, 1 cent red, 5 cents dark blue, 10 cents orange, 25 cents black, 50 cents green, and 1 dollar violet. All are printed on white paper.

The only usage example of this issue that I have seen differs from what one would expect to find. See figure 14. Instead of being affixed directly to the container of apples, this stamp appears to have been affixed to a cardboard tag, cancelled, and then stapled to the container.

The Michigan Apple Commission issued a new set of stamps two years later—1941. The stamp design now included the entire state of Michigan. See figure 15.

It is interesting to note that for the values common to different issues of Michigan apple advertising stamps, the colors of the values remained basically the same.

Besides the stamp issues, the apple advertising assessment could also be paid with a form of revenue stationery. Though officially called "combination grade and apple advertising stamps," they are commonly known to collectors as apple cards. These cards were attached to containers or just dropped in with the fruit.

According to Hubbard's catalog, the first apple card, issued circa 1940, had a blank space in the center to affix a stamp. I have not seen one of these. All subsequent cards have the stamp printed directly on it. All apple cards are imperforate. Many varieties exist with differences in the color of the card stock, ink color, typesetting, style of serial number, etc. Below, I examine only the major types.

Around 1941 the first apple card with an imprinted stamp appeared. See figure 17. The imprint design is identical to the 1941 stamp issue and printed in pale green. The text and frame are in black ink. As stated earlier, the assessment rate at this time was 1 cent per bushel; hence, the value of the card was 1 cent. The back of the card features a black serial number.

The circa 1944 issue is the smallest apple card. See figure 18. It lacks a border and is entirely printed in pale green ink. With this issue the serial number moved to the front of the card.

Approximately a year later, a new card appeared, with black text and border like the first imprinted card. See figure 19. The subsequent 1-cent apple card issues came printed entirely in green.

In 1955 the Michigan Apple Commission increased the assessment rate to 2 cents per bushel or 4 cents per 100 pounds of fresh apples, requiring a new 2-cent card. See figure 20 for a well-used example. Apple cards were supposed to be canceled on the face but were often canceled on the back, as is the case with this card. This card is printed in red ink.

Three years later on August 14, 1958, the Commission raised the assessment rate to 3 cents per bushel or 6 cents per 100 pounds of fresh apples. Thus, the need arose for the 3-cent card shown in figure 21. The ink color is purple for this card.

Sometime after 1961, assessments had begun to be levied on two new categories of apples besides fresh apples and the rates in 1969



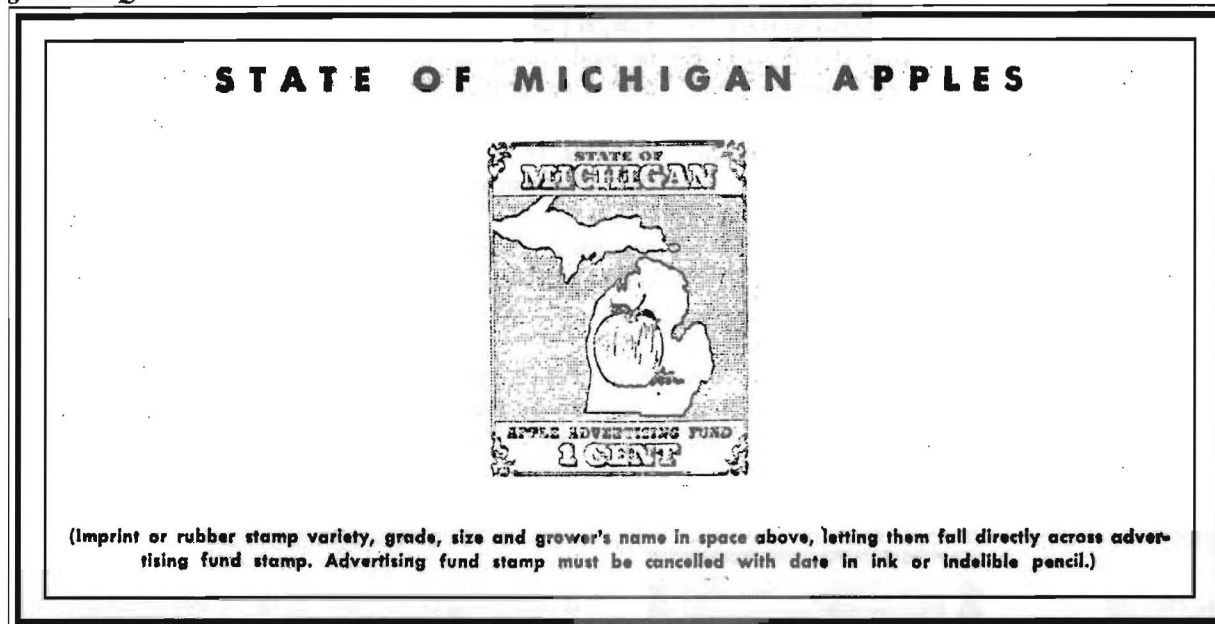


Figure 17. Michigan apple card, circa 1941

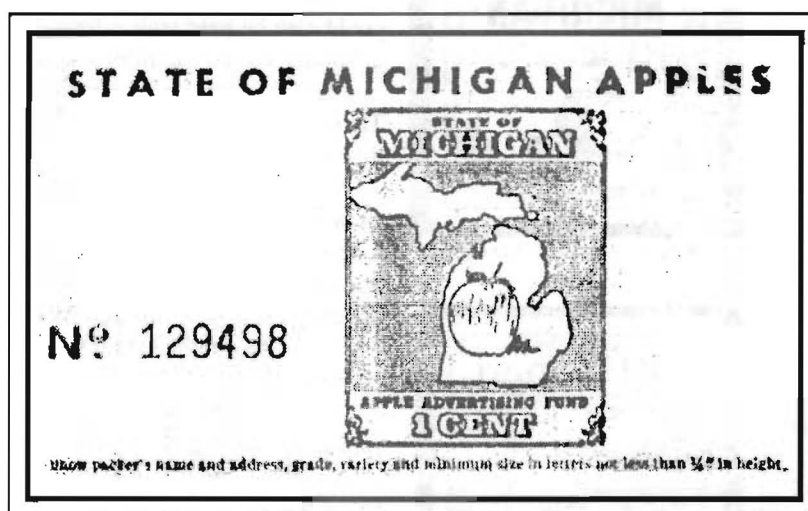


Figure 18. Michigan apple card, circa 1944

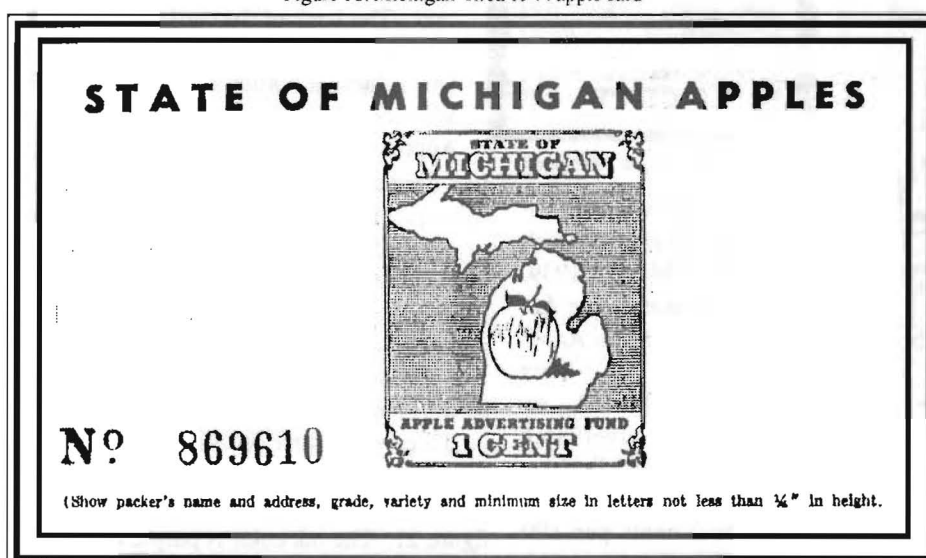


Figure 19. Michigan apple card, circa 1945

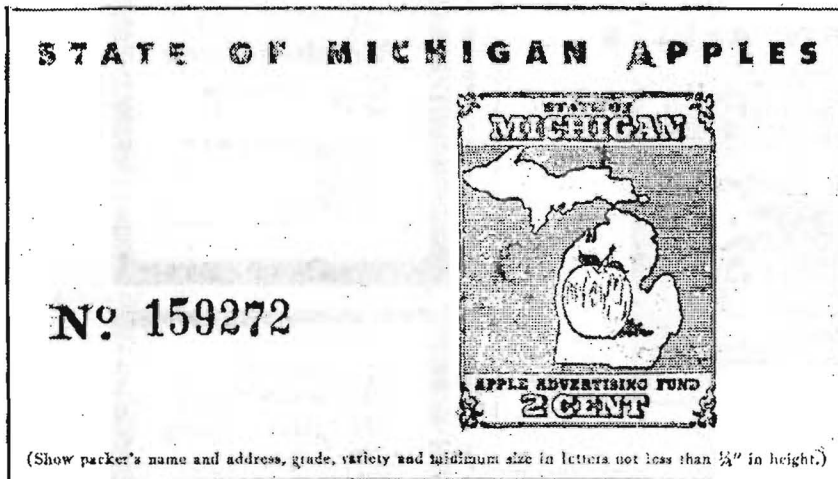


Figure 20. Michigan 1955 apple card. Grade and variety handstamped on back.



Figure 21. Michigan 1958 apple card.

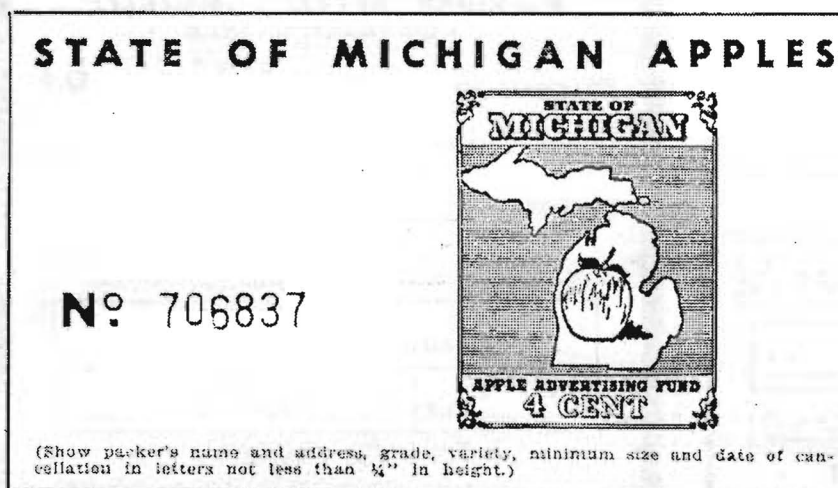


Figure 22. Michigan circa 1969 apple card.

were as follows:

apples for juice, cider, & vinegar:

1 cent per bushel or 2 cents per 100 pounds

apples for processing:

3 cents per bushel or 6 cents per 100 pounds

apples for the fresh market:

4 cents per bushel or 8 cents per 100 pounds

The 4-cent apple card must date from around this time period. See figure 22. It's printed in green ink.

Around 1980 the assessment rate went up again, this time to 6 cents per bushel or 12 cents per 100 pounds. The Michigan Apple Committee issued an apple card for the new rate, printed in light brown. See figure 23.

Sometime after 1981 the Michigan Apple Committee increased the assessment rate for fresh apples another two cents to 8 cents per bushel or 16 cents per 100 pounds. This amount now included a research assessment in addition to the advertising assessment. See figure 24 for the 8-cent apple card. Note that the legend above the value now says "APPLE ADVERTISING AND RESEARCH FUND."

The Michigan series also includes a third type of philatelic collectible. On November 14, 1959 the Michigan Apple Commission began issuing "variable stamps" in which the pertinent information had to be filled-in by hand. Growers had the option of using these stamps instead of the denominated stamps or apple cards.

Variable stamps were printed in triplicate on "carbonless" paper. The grower forwarded the original copy to the Commission/Committee while the shipper or grower's agent retained the second copy. The third copy (gummed) was affixed to the shipping document.

Though issued for many years, variable stamps prior to the 1980s have not been seen by collectors. The circa 1981 issue is pictured in figure 25. What you see is the third copy which features a background design of an apple on a map of Michigan similar to the 1941 stamps and all of the apple cards. This design, printed in very light green ink, may not show up in the illustration. The text is dark green except for the serial number and the instruction lines at the bottom which are red. This stamp is rouletted 9 3/4 in red at the top and imperforate on the other three sides. It was used on a shipment of 1,184,092 pounds of apples at 12 cents per 100 pounds for a total assessment of \$1420.91!

From information I received directly from the Michigan Apple Committee, I know that the most recent variable stamp issue dates from 1991. The Committee established new higher assessment rates



Figure 23. Michigan circa 1980 apple card

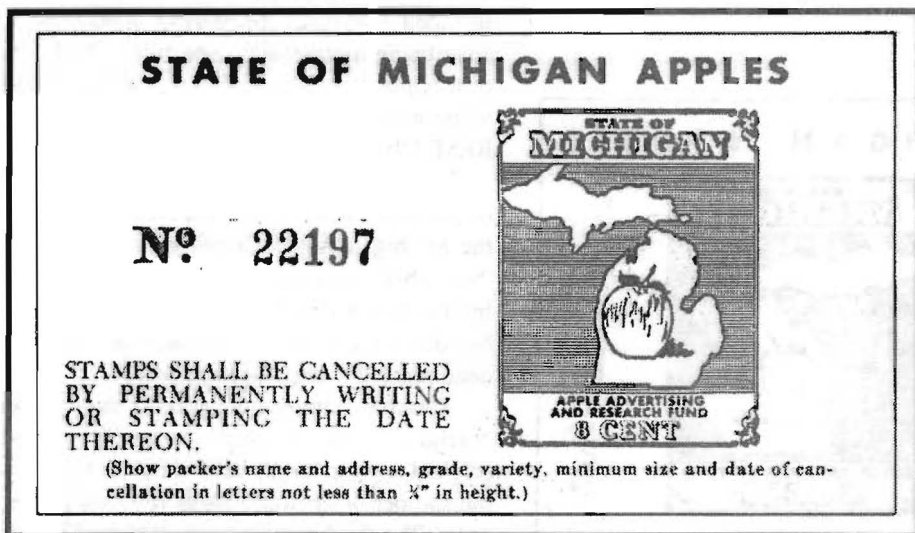


Figure 24. Michigan circa 1982-1990 apple card



Figure 28. 1941 Missouri apple merchandising stamps, regular and fee exempt.



Figure 29. 1942-1943 Missouri fee exempt stamp.



Figure 25. Michigan circa 1981 variable stamp.



Figure 26. Michigan 1991 variable stamp. Second copy has "AGENT'S COPY" at bottom. Third copy has "ATTACH TO SHIPPING DOCUMENT/PLEASE MOISTEN REVERSE SIDE"



that year. The rates consisted of the advertising assessment plus the research assessment yielding total assessments as follows:

apples for juice, cider, & vinegar:  $2\frac{1}{2}$  cents +  $\frac{1}{2}$  cent = 3 cents per bushel or 5 cents + 1 cent = 6 cents per 100 pounds

apples for processing:  $7\frac{1}{2}$  cents +  $\frac{1}{2}$  cent = 8 cents per bushel or 15 cents + 1 cent = 16 cents per 100 pounds

apples for the fresh market: 15 cents +  $\frac{1}{2}$  cent =  $15\frac{1}{2}$  cents per bushel or 30 cents + 1 cent = 31 cents per 100 pounds

These rates can be found printed upon the book cover for the 1991 variable stamp. The books comprised 20 three-part stamps, perforated 10 at the top. All three parts or copies of the stamp are shown in figure 26. The original copy is on yellow paper, the second copy on pink, and the third copy on white. The text colors are identical to the previous issue. The third copy features a faint green background design which is the Michigan Apple Committee's trademark. See figure 27 for an illustration of this trademark.

Last year Terence Hines reported in this journal that the Michigan Apple Committee had discontinued its apple advertising stamps, cards, and variable stamps, after more than 50 years of use (and destroyed the remainders). The increased use of computers in the wholesale produce industry likely made our beloved collectibles obsolete.

### Missouri

In 1941 the Missouri legislature created an apple merchandising fund to be administered by the Missouri State Horticultural Society. The purpose of this fund was to pay for the inspection, advertising, and promotion of Missouri-grown apples. A merchandising fee was levied at a rate of 1 cent per bushel of fresh apples. The first 200 bushels of a grower's production were exempt from the fee. Apples to be processed were also exempt.

To facilitate collection of the merchandising fee, stamps were used. Special fee-exempt stamps (non-revenue) were used on the first 200 bushels. (This practice is similar to the federal potato tax and tax-exempt potato stamps.) All growers had to submit a certificate recording their annual apple crop, and the certificate number was to be written in the space provided on the stamps to cancel them. Whether the stamps were used on the certificate or on individual containers is unknown.

The 1941 issue consisted of five stamps and five fee exempt stamps. Each type came in the same values: 1 cent, 5 cents, 10 cents, 25 cents, and 1 dollar. The fee-exempt stamps were all printed in black while the regular stamps came in a different color for each value, orange-yellow, red, blue, green, and brown, respectively. Figure 28 shows an example of the regular stamps and of the fee-exempt. The design at the lower left is the Missouri state seal. All of the Missouri apple merchandising stamps are perforated 12 1/2.

Four new fee-exempt stamps appeared the following year. The 1 cent and 5 cents values have "1942" added to the design. See Figure 29. The 10 cents and 1 dollar values are overprinted "1942" in red ink. The 1942 1-cent fee-exempt stamp was subsequently handstamped "1943" in purple ink.

Missouri apple merchandising stamps were discontinued after the 1943 season though the merchandising fee was still collected in later years. The subsequent method of payment is unknown. More research is definitely needed for this short-lived series of apple stamps.

### Washington

Washington issued more state revenue stamps for apples than

any other state. These stamps went through four evolutionary stages over the years: a state marketing agreement, private industry advertising, state advertising stamps, and state advertising variable stamps.

In response to the Great Depression, the legislature passed the State of Washington Agricultural Adjustment Act in 1934. This act authorized the Director of Agriculture to establish codes for controlling the marketing of agricultural commodities. The Director of Agriculture's Order No. 128 created the state apple code and the Washington Deciduous Tree Fruits Committee to administer it. This committee issued stamps that same year to pay for administrative costs at a rate of 1 cent per box of apples. The stamps were affixed to each box or to bills of lading for interstate shipments.

The stamps comprised six different values, each a different color:



Figure 30. Stamps of the Washington Deciduous Tree Fruits Committee. Stamp on right is from after rate was cut in half.

1 cent black, 10 cents red-brown, 50 cents red-orange, \$1.00 dark green, \$5.00 blue, and \$7.56 yellow. The odd \$7.56 value was for the standard rail shipment of 756 boxes per rail car. These stamps are perforated 12. One could mistake the dollar values for coil stamps as they came in strips one stamp wide. The dollar values also are different in that they can be found with hand-stamped or manuscript serial numbers in black, purple, or blue. The blank space near the top of all the stamps was set aside to receive these numbers, but it remained blank on the lower values.

The central part of the stamp design includes an apple tree loaded with apples. Hanging from the tree is a sign with the signature of W.F. Hoyer who was the treasurer of the Committee. Below this design is "Washington Deciduous Tree Fruits" in three lines. This generic term is a misnomer since the Committee as well as the stamps existed solely for the marketing of apples.

Later that season the Committee cut the marketing assessment rate in half to 1/2 cent per box. Instead of issuing a new set of stamps, the first 1934 issue was overprinted with a hand-stamped

"1/2" in red or purple. The 1-cent stamp also exists with both red and black overprints. Perhaps someone realized that black on black doesn't show up very well and re-stamped them in red. See figure 30 for examples from the two 1934 issues.

The second 1934 issue was in use only briefly. Shortly after their appearance, a state court



Figure 31. A Washington State Apples, Inc. stamp

declared the Washington Agricultural Adjustment Act unconstitutional. This ruling terminated the activities of the Washington Deciduous Tree Fruits Committee.

Still in the grip of the Great Depression, the state's apple industry formed a private corporation to promote the sale of apples. Commencing August 1, 1935 Washington State Apples, Inc. raised funds by selling stamps at a rate of 1 cent per box. Unlike the previous apple marketing stamps, these private advertising stamps saw use only on bills of lading.

Eight different values comprise the set of stamps issued by Washington State Apples, Inc. in 1935. Each value is printed in a different color: 1 cent green, 10 cents orange, 50 cents brown, \$1.00 ultramarine, \$2.00 blue green, \$5.00 purple, \$6.00 violet brown, and \$7.56 carmine. All are perforated 12 and on white paper, though, I also have a 5-dollar stamp on cream-colored paper. Their attractive design consists of a large apple superimposed over a map of Washington. See figure 31.

Being a private entity, Washington State Apples, Inc. could only ask for voluntary compliance. The effort was successful with 85% of the state's growers and shippers joining. However, the remaining 15% refused to buy stamps yet benefited from the corporation's promotions at the expense of the subscribers.

The Washington legislature corrected this inequity by passing House Bill No. 617 on March 17, 1937. This bill created the Washington Apple Commission to succeed Washington State Apples, Inc. as the promoter of the state's apples and to conduct apple research. Compliance by all growers



Figure 32. An example from the 1937 issue

and shippers was now mandatory.

The Commission set its assessment rate at 2 cents per 100 pounds gross billing weight with the gross billing weight being 50 pounds per box. Thus, the actual rate was still 1 cent per box. Stamps were affixed to shipping permits for truck shipments and to bills of lading for rail shipments.

The Washington State Apple

Commission's inaugural issue appeared in 1937 and consisted of 11 values:

1 cent	black
5 cents	green
10 cents	brown
25 cents	dark blue
50 cents	purple
\$1.00	blue
\$2.00	yellow-green
\$6.00	lemon-yellow
\$7.00	orange
\$7.56	red
\$7.98	red-brown

Rail shipments of 798 boxes per rail car required the \$7.98 value. The design includes a large apple and the Washington

state seal. See figure 32. These stamps are perforated 12. Generally speaking, the first printing came on cream-colored paper while subsequent printings were on white. Other paper types have also been reported. All Washington apple stamps to this point can



Figure 33. 1941-1961 series  
\$12.32 from 1944

Checklist of the 1942-1961 Series						
Year	Rate Per Box	Value	Design	Color	Control # Color	Roulette
1942	1 1/2c	1/2c	red-brown	grey		9 1/2 x 6 1/2
		1c	black	grey		
		1 1/2c	orange-brown	grey		
		5c	yellow-green	grey		
		10c	dark purple	grey		
		25c	blue-black	grey		
		50c	deep blue	grey		
		\$1.00	grey-blue	grey		
		\$2.00	magenta	grey		
		\$5.00	red-orange	grey		
		\$8.00	orange	grey		
1944	1 1/2c	\$11.97	yellow	grey		9 1/2
		\$2.00	magenta	grey		
		\$11.97	yellow	grey		
1944	1.545c	\$12.32*	grey	grey		6 1/2
		\$12.36	brownish red	grey		
1945	1.545c	1c	light grey	grey		9 1/2
		5c	light yellow-grn	grey		
		10c	light purple	grey		
		25c	dark blue	grey		
		50c	orange-brown	grey		
		\$1.00	grey-blue	grey		
		\$5.00	red-orange	grey		
		\$8.00	olive green	grey		
		\$12.32	dark magenta	dark magenta		
		\$10.00*	blue-black	blue-black		
1946	1.545c	\$20.55	blue-green	blue-green		9 1/2
		\$19.95	yellow	green		
1948	2.575c	\$23.94	bright green	grey		6 1/2
1950	3c	\$10.00	dark blue	light blue	6 1/2	6 1/2
1950-52	3c	\$24.00	violet brown	violet brown		
1955	3c	\$23.94	bright green	grey		6 1/2
1955-56	4c	\$10.00	blue-black	light blue		9 1/2
		\$10.00	dark blue	grey		
		\$25.00	reddish brown	blue-green		
		\$31.92	yellow	black		
		\$32.00	pink	black		
		\$1.00	light blue	grey		
		\$5.00	light green	black		
		\$35.00*	dark brown	black		
		\$39.90	light magenta	black		
		\$40.00	brown	black		
1960	5c	\$38.64	light violet	grey		9 1/2



be found with numerous minor printing varieties, especially the 1937 issue.

The Commission introduced a bold new design in 1942, printed in four different colors and rouletted. All feature a bright red apple in the lower left corner and a green Washington state seal in the lower right corner. The background of the top panel, the frame line of the lower panel, and the denomination are printed in the same color which is different for different values. A control number in the center is grey. (Since all stamps from the same sheet had the same number, I refer to the number as a control number instead of a serial number.)

The Washington Apple Commission must have been pleased with this design as it remained in use for nearly 20 years. Reprintings and additions of new values over the years yielded a series of at least 43 different stamps. Minor printing varieties are relatively few in number. In the checklist below, those values for which varieties exist are identified with an asterisk (\*). The control number remained grey for the earlier issues. On later issues it can be found in the same color as the design or a different color. See figure 33 for an example of these colorful and attractive stamps.

Curiously, the 1/2 cent value is expressed correctly while the 1 cent and 1 1/2 cent values are incorrect. These have both a decimal point and a cent sign. So, the amounts as expressed are actually 1/100 or 10/1000 cent and 15/1000 cent, respectively. (A similar factual error occurs on the Michigan apple stamps of circa 1965.)

The Commission always calculated the advertising assessment rate as so many cents per 100 pounds gross billing weight. When multiplied together you get the rate per box. The various box rates in the checklist are due to an increase in the cents amount (3, 5, 6, 8, or 10 cents) or a change in the standard gross billing weight for a box of apples (50 or 51 1/2 pounds).

Shipment of apples by rail was another factor affecting stamp values. All of the odd values (\$11.97, \$12.32, etc.) are for full rail cars. When this series of stamps came out in 1942, the 756-box load was obsolete, replaced by a load of 798 boxes. By 1960 the standard was an 800-box load.

The \$38.64 stamp issued in February 1960 reflected another change in the industry. Cardboard cartons were replacing wooden boxes as the standard shipping container. Weighing less, the cartons reduced the gross billing weight. This stamp paid for an 800 carton rail shipment, replacing the \$40.00 stamp of the previous issue.

On August 23, 1961, the Washington Apple Commission adopted new regulations demonetizing the denominated stamps which it had issued since 1937. In place of these stamps the Commission introduced "variable stamps" with blank spaces for pertinent information to be filled-in by hand (similar to the Michigan stamps discussed earlier).

The variable stamps were printed in triplicate with carbon paper between the copies. The original copy was affixed to the inspection permit for truck shipments or the bill of lading for rail shipments. The shipper retained the second copy, and the third copy went to the Commission along with payment. (The apple advertising assessment rate was the same as 1960, 10 cents per 100 pounds gross billing weight.) These stamps came serially numbered in booklets of 50. Whether these booklets had booklet covers is unknown today.

The 1961 variable stamp (original copy) is pictured in figure 34. The background design is a large red apple with "Washington" in white letters across it. Surrounding the apple is a white oval; the

Figure 34. 1961 Washington variable rates stamp.

Figure 35. Rare circa 1978 Washington variable rate stamp

rest of the background is light green. The text is green except for the serial number and the last line of text which are red. It is rouletted 2 1/3 at top and 4 at bottom.

The 1962 issue is identical except for additional text. The Commission added its mailing address, "P.O. Box 18, Wenatchee," near the top. Expanded instructions in red at the bottom now required two lines and read as follows: "Attach to Bill of Lading for rail shipment or Inspection Permit for truck shipment."

The late Fred E. Carver, Inspector-at-Large for the Commission and himself a stamp collector and State Revenue Society member, made copies of both the 1961 and 1962 issues available to collectors. The Commission required him to charge 10 cents per stamp and, for audit purposes, fill them in with his name as the "shipper." Stamps canceled in this manner (see figure 34) are most likely the only ones available to collectors today.

Variable stamps issued between 1962 and the late 1970s have not been seen by collectors. Undoubtedly, this lack of



information is tied to Carver's retirement during the 1960s and subsequent passing away in the early 1970s.

A (rare) variable stamp used during the 1978-79 season appears in figure 35. The illustrated stamp is similar in appearance to the 1961 and 1962 issues. However, the background design has the colors reversed, pink with green apple design, and it is rouletted 2 at the top and 3 3/4 at the bottom. Also, a Research Commission assessment has been added, making for more text. The second copy is on a more intense shade of pink paper and is rouletted 1 1/2 at the top and 3 3/4 at the bottom. The third copy is on bright yellow paper and is rouletted 1 1/2 at the bottom only.

The text on all three copies is green, except for the instructions at the bottom and the serial number which are red. The imprint on the first copy is also in green. This imprint reads: "Speediset [registered trademark symbol] Moore Business Forms, Inc." Note the series of large holes through the bottom selvage. These may have made it possible to fill-in the spaces on the stamp with a computer printer.

Further information can be gleaned from the stamp itself. First, by 1978 the apple advertising assessment rate was at 14 cents per 100 pounds gross billing weight, and a research assessment (for the Washington Tree Fruit Research Commission) was also collected at 1 1/4 cents per 100 pounds. Second, with this issue the second copy went to the Commission with payment and the shipper kept the third copy.

During the 1979-80 apple growing season the Washington Apple Commission discontinued the use of stamps altogether. It switched to a computerized invoicing system for collecting the apple advertising and apple research assessments. At some point, nearly all of the remaining stamps were destroyed.

#### Epilogue

The success of the apple industry in the United States is due in part to the use of state revenue stamps, especially by Michigan and Washington. If you'd like to read more about these fascinating stamps refer to the bibliography at the end of this article.

The Michigan Apple Committee and the Washington Apple Commission no longer issue stamps, but you can certainly enjoy their apples! And if you're ever in central Washington you ought to stop at the Washington Apple Commission Visitor's Center in Wenatchee. I hope to visit it myself someday.

I welcome comments on this article. You can write to me at: Michael R. Florer, 1622 Worcester Road #418B, Framingham, MA 01702-5429.

#### Bibliography

- Applegate, Frank L., "The State of Washington Apple Advertising Stamps." *Weekly Philatelic Gossip* Vol 44, 1947 p. 782.
- Cabot, George D., "Priced Catalogue of the State and City Revenue and Tax Stamps of the United States", Weehawken, N.J.: George D. Cabot, 1939.
- Carver, Fred E., "Apple Advertising Stamps Used in the State of Washington." *State Revenue Newsletter*, May, June, and July 1960, no pagination.
- Carver, Fred E., "Washington State Apple Advertising Commission Tax Stamps", *Weekly Philatelic Gossip* No 71 1960 p. 332.
- Carver, Fred E., "Washington State Apple Tax Stamps." *State Revenue Newsletter*, September 1961, p.11-12.
- Code of Georgia Annotated. Book 2A, Title 5, Chapter 5-8. 1989 revision. Book 35, Title 2, Chapter 8. 1990 revision and 1992 supplementary insert.
- Florer, Michael R. "New Washington Apple Stamp Discovered; Use Extended to 1979." *State Revenue News* Vol 33, Second Quarter 1995, p. 20-22.
- Georgia Code 1933. Title 5, Chapter 5-8.
- Heeren Brothers Produce. Letter to author. September 1, 1993.
- Hines, Terence, "Revenue Cards and Revenue Use of Postal Cards.", *Postal Stationery*, July-August 1974, p. 160-161.
- Hines, Terence, "Georgia on My Mind." *State Revenue Newsletter* Vol. 16, July 1976, p. 53-54.
- Hines, Terence, Letter to author. 26 August 1993.
- Hines, Terence, "Michigan Apple Stamps and Cards Updated." *State Revenue News* Vol 34, Third Quarter 1996, p. 23.
- Hubbard, Elbert S.A. "State Revenue Lore." *Mekeel's Weekly Stamp News* Vol. 67, 30 September 1946, p.303.
- Hubbard, Elbert S.A., "State Revenue Catalog", Portland, Maine: Severn-Wylie-Jewett Co., 1960.
- Hubbard, Elbert S.A., "Addenda to State Revenue Catalog". Lincoln, Neb.: State Revenue Society, 1975.
- Hubbard, Elbert S.A., "Hub's Discovery Bay." *ICAR Newsletter*, April 1993, p 23.
- Matesen, M. E., "Washington Apple Advertising Stamps: Variants of the 1937 Issue." *State Revenue Newsletter* Vol 12 January 1972, p. 1-2.
- Matesen, M.E., "Washington Apple—The Odd \$10.00." *State Revenue Newsletter* Vol 12 September 1972, p. 67-68.
- Matesen, M.E. "Washington State, Cities Revenue Catalog. Lincoln, Neb.: State Revenue Society, 1973.
- Matesen, M.E., Letters to author. October 5, 1992-February 25, 1995.
- "Michigan Apple Advertising Tax", *State Revenue Newsletter*, January-February 1961, p 33, 37-38.
- Michigan Apple Committee. "Michigan Apple Advertising and Promotion Program flyer. Dewitt, Mich.:Michigan Apple Committee, 1991.
- Michigan Apple Committee. "Fresh Shipper and Processor Directory", Dewitt, Michigan:Michigan Apple Committee, 1992.
- "Michigan State Apple Stamps", *State Revenue Newsletter*, April 1961, p. 57-58.
- Missouri Revised Statutes 1949. Chapter 265.
- "More Michigan Apples 'Available'", *State Revenue Newsletter* Vol 9 November 1969, p. 84.
- The New Encyclopedia Britannica, 15th edition, S.v. "Apple."
- Porter, Barry L., Letter to author. October 17, 1992.
- Pruess, Kenneth P., "California Agricultural Stamps", philatelic exhibit, circa 1974.
- Range, Williard, "A Century of Georgia Agriculture 1850-1950", Athens, Georgia, University of Georgia Press, 1954.
- Smiley, William, "Michigan Apple Stamps", *State Revenue Newsletter* Vol 21, September-October 1981, p. 85-87.
- Van Royen, William, "The Agricultural Resources of the World Vol 1, Atlas of the World's Resources", New York, Prentice-Hall

*Continued on page 26.*

# Printing Varieties of the Circa 1965 Michigan Apple Advertising Stamps

by Michael R. Florer

Elsewhere in this issue, two design types of Michigan apple advertising stamps are reported. In this article I will build upon this foundation.

In examining the stamps of the circa 1965 issue in my collection, I have discovered many differences among them. I organize the differences as follows:

Type I. Irregular lines behind value, large shine on apple, thin letters, and background of fine dots appearing solid. Cent sign is large with a diagonal slash. Perforated 12 1/2. Known values: 2 cents, 4 cents. See figure 1.

Type II. Similar to type I. Cent sign is small with a perpendicular slash.



Figure 1. Type I Stamp.

Perforated 12. Known value: 10 cents. See figure 2.

Type III. Evenly spaced lines behind value, small shine on apple, thick letters, and



Figure 2. Type II stamp.

background of course dots. Cent sign is large with a diagonal slash. Perforated 12. Known values: 10 cents, 25 cents, 50 cents. There are three minor varieties of this type which are apparently constant sheet varieties:

Type IIIa. Cent sign has long slash (6.5 mm).

Type IIIb. Cent sign has short slash (6 mm on the 10 cents and 50 cents; 5 mm on 25 cents).

Type IIIc. Identical to IIIb except for a diagonal white line next to the cent sign (error). I've only seen the 25-cent value with this error. See figure 3.

Type IV. Similar to type III. Lines behind value further apart and huge numeral

reading horizontally. (Types I, II, and III have smaller numerals that read vertically.) Perforated 12. Known values: 3 cents, 1 dollar.

There is also a 1-dollar stamp with the value reading "1.00" vertically. I have not examined this stamp. It should be type I, II, or III.

Each of the four types were likely printed at different times. More research is needed to date them. The circa 1965 issue may actually be four different issues.

If you can provide further information on these stamps, please write to Michael R. Florer, 1622 Worcester Road #418B, Framingham, MA 01702-5429.

## Bibliography

1. "More Michigan Apples 'Available'." State Revenue Newsletter Vol. 9, November 1969, p. 84.
2. Porter, Barry L. Letter to author. October 17, 1992.

## Continued page 16

Figure 3. Full sheet of the 25-cent value (missing the selvage at left) exhibiting all three varieties of type III as follows:

1st row	a b a c
2nd row	a b a b
3rd row	b b b b
4th row	a a b a
5th row	a a a b



# Printing Varieties of the California Apple Inspection Stamps.

by Michael R. Florer

The California apple inspection stamp series totals only nine stamps for the four issues--1915, first 1917, second 1917 and 1918. However, printing varieties of some of the stamps allow one to add a few more stamps to his or her collection.

The single stamp issued in 1915 can be found with the border in at least three different shades. In George D. Cabot's catalog he describes them as bright carmine, vermilion carmine, and rose pink. The rest of the varieties described in this

article have never been reported in the philatelic press before.

The California Fancy stamp of the first 1917 issue exists in two distinctly different shades of blue. They can best be described as blue-black and dark blue.

The Grade B. stamps of both the first

## Michigan 1965 Apples cont.

3. "Michigan Apple Stamps", William Smiley, State Revenue Newsletter Vol. 21, September-October 1981, pps. 85-87 ill.



Figure 4. Type IV stamp.



Figure 1. First 1917 issue type setting varieties



Figure 2. Second 1917 issue type-setting varieties

and second 1917 issues have varieties in their type-setting. For the first 1917 issue I have a B Grade stamp in which the space between the large "B" and the "G" of GRADE is 2mm and another with a space of 3.5mm. The location of the short horizontal line also differs. On the first stamp the line is mostly under the "R" of GRADE, while on the other stamp it's under the "R" and "A" of GRADE. See figure 1. The second stamp is a slightly darker shade of red as well.

My Grade B stamps for the second 1917 issue also differ in the location of the short horizontal line. One has it under part of the "A" in GRADE. The other has it further to the left so it's not under the "A" at all. See figure 2. For these two stamps the first one is a darker shade of red.

I have not seen any varieties of the stamps from the 1918 issue.

## Bibliography

1. Priced Catalogue of the State and City Revenue and Tax Stamps of the United States., George D. Cabot, Weehawken, N.J., 1939.
2. "California Agricultural Stamps", Kenneth P. Pruess, philatelic exhibit, circa 1974.
3. "California Apple Inspection Stamps", E.R. Vanderhoof, The American Philatelist, Vol 34, 1920, p. 107.



[illegible]

## SRS AUCTION #10

Hubbard catalog numbers used on everything but hunting and fishing. Most pictures are reduced images.

Wooten catalog numbers used on hunting and fishing.

Other catalogs as noted.

Lot	Description	Est. or cat			
1	<b>AK 1959 res. hunting &amp; sport fish stamp,U,VF,P</b>	30.00	37	FL 1943 citrus(4) CF31,CF31A,CF32,CF34,U,F	2.00
2	AL 19?? liquor seal LS12,U,VF	1.00	38	FL 1945? feed F25 10lb,MNH,AVG,P	2.50
3	AR 1934 beer B9 25ct light staining, cxl "KARCHER CANDY CO./LITTLE ROCK,ARK." U,VF,P	6.00	39	FL 1945? feed F27 50lb,MNH,VF	2.50
4	AR 1934-5 beer B14 50ct,LR corner blunted,U,P	3.00	40	GA 19?? liq Savannah (3) 4ct,8ct,15ct,U,F,P	1.50
5	AR 1934-5 beer B9,(2)B14,all with major faults two cxd "KARCHER CANDY CO",U	2.50	41	GA 19?? liq. Savannah (3) 4ct,8ct,15ct,U,VF	3.00
6	AZ 1934 luxury tax LX4,U,VF	1.00	42	GA 19?? liq. Savannah (6) 4ct green,U,F	1.50
7	AZ 1935-6 beer B4(40ct small staple hole),B6 80ct,creased, cxl "STAFFORD ICE & STORAGE CO",both U	5.00	43	GA 19?? liquor Savannah (3) 4ct,8ct,15ct,U,VF	3.00
8	AZ 1939 feed F5 on tag for chick feed w/ wartime admontion on back to "Open this Bag without Cutting It"	5.00	44	GA 19?? seal (2) Fort Valley, GA peach multi- colored,attractive, M,NG,P	1.00
9	AZ 1964 \$2 trout AZT11.sig,U,F,crease	6.00	45	GA 1926 cig. C12a wide oval around 1 1/2 var,U, VF	3.00
10	AZ 1968 \$2 trout AZT19 sig.,U,VF,crease	3.50	46	GA 1926-34 cig (85+) C11//C44, some interesting cxls, varied condition,U	8.00
11	<b>CA 1857 doc. D165 strip/4 on blue paper,M,XF, rare,P</b>	50.00	47	GA 1927 cigar & cig. (2) C22 10ct paper adhesion on face, C24 12 1/2 ctsmall flts,U	1.00
12	CA 1867 doc. \$5 D214, ms cxl,U,VF	1.00	48	GA 1927 feed F37 1/4 ct pulled perf,U,VF	1.00
13	CA 1914 \$2.50 coupon from San Francisco cable cars bond, perfined "CANCEL",U,VF	2.00	49	GA 1927 insecticide-fug IF24 1 1/2 ct,MNH,VF	4.00
14	CA 1935 feed (6) F1d,F4,F7a,F8a,F11,F14,all MNH, avg-VF,P	1.50	50	GA 1927 insecticide-fung IF25a (no period after AUG variety) 2 1/2ct,MNH,VF,P	5.00
15	CA 1935 feed F8 on tag for HI-Grow Growing Mash, unbelievable what is in this stuff,U	5.00	51	GA 1927-40 feed (6) F51,F64,F67,F68,F69,F73, U,F-VF	3.00
16	CA 1935 liq L10c royal blue 10ct blk/4,MNH,VF	2.00	52	GA 1928 fruit 1/2 ct FR3,MNH,XF	2.00
17	CA 1940 (6) liquor L22-L27,VF,M,L26 has plate #, VF,M	2.00	53	GA 193? fertilizer tag Linder sig, 100lbs <b>unlisted,U,dirty,P</b>	5.00
18	CA 1940 liquor (4) L22a,L23a,L24a,L25a,M,VF	1.00	54	GA 1926-34 cig (12) C11,C12,C14,C15,C32,C35,C36 C37,C39,C41,C42,C44 all U,VF	3.00
19	CA 1940 liquor (6) L22,L27 full set,MNH,VF, plate # on L26	3.00	55	GA 1932-34 cig.(2) C33 1 1/4ct, C39 1 1/2ct both U,VF	1.50
20	CA 1958 \$1 fishing pane/5 CAF1,MNH,XF backing paper has separated from stamps	50.00	56	<b>GA 1934 cig C42a part of trees showing var, 1 1/2 ct "USC" cxl, extremely scarce,U,P</b>	25.00
21	CA 1969 fishing (2) \$1 CAF14,U,one a little rough	2.00	57	GA 1935 eggs unlisted E3A? "Fresh Georgia EGGS", Linder sig. 2ct,U,VF,P	20.00
22	CA 1970 fishing \$1 CAF15,MNH,VF	4.00	58	GA 1937 cotten seed meal CS1a 12 1/2 perf 1/2 ct,U,F,P	1.00
23	CA 1971 fishing \$1 CAF16,MNH,VF	4.00	59	GA 1937 eggs E1 Fresh Eggs 2ct,U,XF	7.50
24	CA 1975 fishing \$2 CAF20,MNH,VF,P	3.50	60	GA 1937 eggs E3 Shipped Eggs 2ct notch out at top,U,F,P	4.00
25	CA 1976 fishing \$2 CAF21,MNH,VF	3.50	61	GA 1939 feed <b>unlisted</b> Roberts sig,gray-grn 1/4ct U,VF	5.00
26	CA 1980 fishing \$2 CAF25,MNH,VF	3.50	62	GA 1941 seafood SF18 pair,U,VF	10.00
27	CO 1935 beer B21a 3 ct. dirty,U,F	2.00	63	GA 1942 bedding (4) BE2 2ct,U,VF	2.00
28	CO 1935 beer end panel off B4,very low serial # 676,U,VF	5.00	64	GA 1942 beer B11 2 ct,U,F	1.00
29	CO 1935 beer left end panel off B9,U,VF,P	5.00	65	GA 1943 beer B14 2ct,U,XF	2.00
30	DE 1958 \$2.10 trout DET3,MNH,VF	5.00	66	GA 1943 beer B15 5 1/3 ct blue,U,XF,P	2.00
31	DE 1964 \$2.10 trout DET5,MNH,VF-XF	6.00	67	GA 1944 bedding BE3,U,VF-XF,P	1.00
32	DE 1967 \$2.10 trout DET12,MNH,VF-XF,P	12.00	68	GA 1944 feed (5) F91, F91a pair, F94,F98b war paper var.,U,VF	1.50
33	DE 1969 \$2.10 trout DET14,MNH,VF-XF	4.00	69	GA 1944 feed F87 pair 1/4 ct,U,VF	4.00
34	FL 1933 doc (7) (3)D12,D13,D14,D15 pair, all U, F-VF	2.00	70	GA 1945 beer B16 2ct,U,VF	2.00
35	FL 1935 egg E5 small flt at left,MH,VF	5.00	71	GA 1945 seafood SF16 5ct,cxl 1-9-45,U,F,P	4.00
36	FL 1943 citrus(2) CF42 U, CF43 M,VF	1.50	72	GA 1945 seafood SF16a 5ct black,dirty but <b>rare, U,F</b>	10.00
			73	GA 1946 bedding BE4a 2ct roul,U,VF	5.00
			74	IA 1972 \$1 duck Scott #1, unsig., no gum,VF, sold as used	25.00
			75	IA 1974 \$1 duck Scott #3, light sig in margin, U,VF,P	7.00
			76	IA 1975 \$1 duck Scott #4, light sig,U,VF	9.00

Territory of Alaska — Department of Taxation  
HUNTING & SPORT FISHING STAMP  
EXPIRES JUNE 30, 1959 No 691  
Name *Richard H. Bruce*  
Issued at *Juneau* By *Richard H. Bruce*  
NOT TRANSFERABLE  
NOT VALID UNLESS SIGNED BY LICENSEE  
RESIDENT SPORT FISHING AND HUNTING \$2.00  
RESIDENT SPORT FISHING AND HUNTING \$2.00  
RESIDENT SPORT FISHING AND HUNTING \$4.00  
NON-RESIDENT SPORT FISHING AND HUNTING \$4.00  
NON-RESIDENT SPORT FISHING AND HUNTING \$4.00  
NON-RESIDENT SPORT FISHING AND HUNTING \$8.00  
(PUNCH ONLY ONE)

1

BEVERAGE TAX  
STATE OF ARKANSAS  
Date Received *March 24, 1959*  
By *Little Rock, Ark.*  
EARL R. WISEMAN, Commissioner of Revenues

3

CALIFORNIA 1510 HUNTERS LICENSE STAMP  
No 80808-19  
Expires December 31, 1958

24

STATE OF GEORGIA  
BEER  
5¢

66

STATE OF COLORADO  
James H. Cass  
12 BARREL

29

GADWALL  
\$1  
IOWA MIGRATORY WATERFOWL STAMP  
STATE CONSERVATION COMMISSION

75

1/2 BBL. BEVERAGE TAX \$0.50  
Date Received  
By *Earl R. Wiseman*  
COMMISSIONER OF REVENUES - STATE OF ARKANSAS

4

STATE OF GEORGIA  
30 CENTS  
C. B. BARNETT  
DIRECTOR OF REVENUES

98

STATE OF GEORGIA  
30 CENTS  
C. B. BARNETT  
DIRECTOR OF REVENUES

67

6- 214242  
100 LBS. FERTILIZER  
REGISTERED  
DEPARTMENT OF AGRICULTURE  
STATE OF GEORGIA  
*Tom Linder*  
COMMISSIONER

53

STATE OF GEORGIA  
100 CENTS  
TAX STAMP

56

STATE OF CALIFORNIA  
DEPARTMENT OF AGRICULTURE  
100 LBS.  
FEEDING STUFFS  
TAX STAMP

14ex

STATE OF GEORGIA  
5 CENTS  
TAX STAMP

90

ONE DOZEN  
TAX \$ .0516  
ELEVEN OUNCES  
D 701  
STATE OF IDAHO  
DEPARTMENT OF LAW ENFORCEMENT  
BEER TAX

79

A PEACH OF A STATE  
HOME OF PEACHES  
PEACH COUNTY  
FORT VALLEY - GEORGIA  
A PEACH OF A TOWN

44

GEORGIA  
EGG CLASSIFICATION LAW  
SHIPPED EGGS  
DATE OF PACKING  
CERTIFICATE NUMBER 11016A  
*Tom Linder*  
COMMISSIONER OF AGRICULTURE

60

GEORGIA  
INSPECTION TAX  
100 POUNDS  
COTTON SEED OIL  
THIS STAMP MUST BE ATTACHED TO THE GUARANTEED ANALYSIS  
*Charles Roberts*  
HALF CENT

58

CALIFORNIA INSURANCE  
\$5,000  
9 Mo.  
STATE TAX

11



## SRS AUCTION #10

77	IA 1978 \$1 duck Scott #7,sig.,U,VF	5.00	119	MI 1933 beer B16,U,VF	10.00
78	IA 1988 trout \$8 sig. IAT28,U,VF	4.25	120	MI 1938 feed (4)F4 on blank tag,VF	3.00
79	ID 1935 beer B1 \$.0516 very clean,U,XF,P	5.00	121	MI 1939 apple(2) A2,A3, MNH,VF-XF,P	1.50
81	ID 1935 beer B11 .775 ct,creased but sound,U,VF	7.50	122	MI 1939 feed F11 25 lb,MNH,XF	1.00
80	ID 1935 beer B11 .775 ct,U,VF	10.00	123	MI 194? Detroit bedding (2) 1ct & 2ct,MNH,F	1.50
82	ID 1971 \$2 res or non-res 1 day fish lic class 14 die cut stamp on lic., crease across stamp.	5.00	124	MI 1940 beer B41 cxl "Swanson Trucking Sep 7, 1940",U,VF	1.50
83	IL 1934 beer B2 perfin "ATLAS B Co/2-27-34", very clean,U,VF	3.00	125	MI 1941 apple(4) A8,A9,A10,A11,MNH,VF-XF	4.00
84	IL 1934 beer B7a perfin "ATLAS B CO/10-16-34", very clean,U,VF	10.00	126	MI 1941 apple A12 \$1,MNH,VF,scarce	5.00
85	IL 1934-46 beer (5) B80 sound,rest w/major faults B64,B7,B10,B11 back only,U	5.00	127	MI 1941 apple A13 \$5,MNH,rare,VF	10.00
86	IL 1990 \$5 pheasant on lic unsig,U,VF	5.50	128	MI 1941 apple(2) A14, A14a 1ct red,MNH,VF	3.00
87	IN 1937-39 intangibles (2) D38 \$1,D56 \$5,U,VF-XF	4.00	129	MI 1941 apple A15 1 1/2ct,MNH,XF	1.00
88	IN 1939 intangibles (3)D50,D51,D52,MNH,F	1.50	130	MI 1941 apple (2)A16 2ct, A16a dot in H var, MNH,VF	3.00
89	IN 1948-61 intangibles (7), 1948 10ct,25ct, 1959 5,10,25 ct, 1961 5,10 ct	2.50	131	MI 1941 apple (2) A17 3 ct,A17a dot in H var, MNH,VF	3.00
90	KS 1925 fertilizer FE1,M,F,P	2.00	132	MI 1941 apple A17 unlisted plate flaw, <b>Front cover</b> , whirlpool off upper peninsula,MNH,XF	5.00
91	<b>KS 1927 secured debt Bellinghausen SD5,50 ct rare,F,U</b>	20.00	133	MI 1941 apple A17d broken frame var,MNH,VF	4.00
92	KS 1927 secured debt Bellinghausen SD14 \$5,U,VF	12.50	134	MI 1957 wine W119 3 gal. red faint,creased, some dirt,U,VF,P	3.00
93	KS 1927 secured debt Bellinghausen SD29 \$20, U,avg, stradle copy on small piece	15.00	135	MI 196? apple (2) A19 3 ct and <b>unlisted 1 ct of same style</b> ,MNH,VF	5.00
94	KS 1927 secured debt Bellinghausen SD11 \$2,U,VF	15.00	136	MI 196? apple <b>two unlisted varieties (see 4th qtr 1997 SRN p9)</b> A18,A21,A22 all MNH,VF-XF	8.00
95	KS 1936 feed F18 blk/4,MNH,VF	4.00	137	MI 1961 apple card 6 ct brown on white,M,XF,P	3.00
96	KS 1938 feed F20 blk/4,MNH,VF	1.00	138	MI 1961 apple card 8 ct brown on white,M,XF	3.00
97	KS 1945-5? cig decals (18) Bellinghausen C68/C117, U,VF	4.00	139	MI 1961 apple card 8 ct brown on white,M,XF	3.00
98	KS 1948 malt products MP8 (Bellinghausen MP6) 30 ct rose lilac,U,F,P	5.00	140	MI 1968 \$2 res trout MIT21,MNH,VF,P	15.00
99	KS 195? cig. meters(4) Bellinghausen CM1 unlisted w/2 missing, CM1,CM2,CM3	2.00	141	MI 1968 \$3 res fishing MIF1,MNH,VF	15.00
100	KS 195? cig. meters(5) Bellinghausen CM1, unlisted CM1 with 2 missing, CM2,CM2a,CM3,U	2.50	142	MI 1969 \$2.10 res trout MIT23,MNH,VF	15.00
101	KY 1912 feed 200 lbs, MNH,F	1.50	143	MI 1972 \$3.25 trout & salmon MITS5,MNH,VF	15.00
102	KY 1913 feed (4) FE13-16 full set,MNH,F-XF	5.00	144	MI 1980 \$1 public access MIPA4,MNH,VF	3.00
103	KY 1938 import liquor IL21 1 pt 5ct,MNH,VF	2.00	145	MI 1981 apple carbon copies stamp, copies for agent & committee,M,P	1.00
104	KY 1946 liquor decal L39 1/5 gal,MNH,VF	3.00	146	MI 1985 public access hunting \$1.10 self adhesive on backing,U,VF	1.00
105	KY 1948 wine decal W33 1/5 gal,MNH,F,P	5.00	147	MN 1934 beer \$1 B28,U,large rust stain, faulty	4.00
106	KY 1950 liquor decal L47 1 pt,MNH,VF	5.00	148	MN 1934 beer \$2 B8,U,major scuffs on left side but a seldom seen stamp,P	4.00
107	KY 1953 wine decal W41 1 pt,MNH,VF,P	5.00	149	MN 1939 beer like B13 reversed image only, Hubbard lists as brown, looks black to me, 12 1/2 ct perfin 1-21-39 Schmahl-Arundel sig,U,VF, <b>unlisted?,P</b>	15.00
108	KY 1955 liquor decal L51 1/2 pt,MNH,VF	3.00	150	MN 1945 beer B83b (per 3 1/2 variety) \$.14516 very clean,U,VF	3.00
109	LA 1938 insecticide-fung IF25a 3/4lb,MNH,VF	1.00	151	MN 1953? seed tags (5) 5ct, 7 ct, 8 ct, 9 ct,10 ct,M	5.00
110	LA 1939 (4)church seals "Void after Sept 30 1939" Walgreens of New Orleans,beats me,U,VF,P	2.00	152	MN 1957 \$1 conservation, Scott #A1,M,NG, VF-XF,unused catalogs \$125.00	15.00
111	LA 1944 feed (2) F93,F96 both MNH,F	2.00	153	MO 1933 beer B48 dark red 8 ct,U,VF	10.00
112	LA 1945 feed (3) F99,F101,F102,MNH,F-VF,P	3.00	154	MO 1933 beer B49 dark blue 15.5ct,U,VF	10.00
113	MA 1915 stock transfer ST3(5),ST1(5) and (10) US doc on a piece of a stock certificate,U	4.00	155	MO 1933-4 beer (7) B52,B53,B55,B48(2),B49(2) all but B52 have notches missing, tough stamps to find used,U	15.00
114	MD 1933 bedding,MNH,VF,P	2.50	156	MO 1934 beer (3) B52(12.5 ct major faults),B53, (25 ct dirty),B54 (50 ct clean), all U,P	10.00
115	MD 1952 liquor L64 1/8 gal,MNH,VF,P	2.00			
116	MD 1962 recordation D27 \$22 son cxl,U,VF,P	7.00			
117	MD 1985 \$2.50 Chesapeake Bay sport fishing MDCB2 MNH,VF	18.00			
118	ME 1934 beer B5,top frame lightly affected,U	2.50			

5c OYSTER TAX PAID 5c  
 GEORGIA GAME AND FISH COMMISSION  
 For 1 gal. Raw Shucked Oysters  
 or 2 Bushels Oysters in Shell  
 Shipper: **L G AMBOS NO 81**  
 Date: **1-9-45**

71



148



159



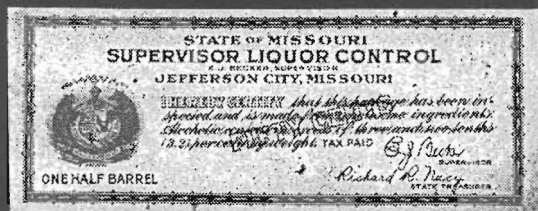
193



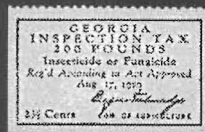
112ex



149



156ex



50



38



110



107



105



116

APPLE ADVERTISING STAMP  
**MICHIGAN APPLE COMMITTEE**  
 NON-TRANSFERABLE  
 DATE: \_\_\_\_\_ STAMP No: 175064  
 SHIPPERS NAME: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 \_\_\_\_\_ BUSHELs at \_\_\_\_\_ /bu. \$ \_\_\_\_\_  
 \_\_\_\_\_ LBS. at \_\_\_\_\_ /100 lbs. \$ \_\_\_\_\_  
 MICHIGAN APPLE COMMITTEE COPY

145



40ex

**STATE OF MICHIGAN APPLES**  
 No. 47327  
 STAMPS SHALL BE CANCELLED BY PERMANENTLY WRITING OR STAMPING THE DATE THEREON.  
 (Show packer's name and address, grade, variety, minimum size and date of cancellation in letters not less than 1/2" in height.)

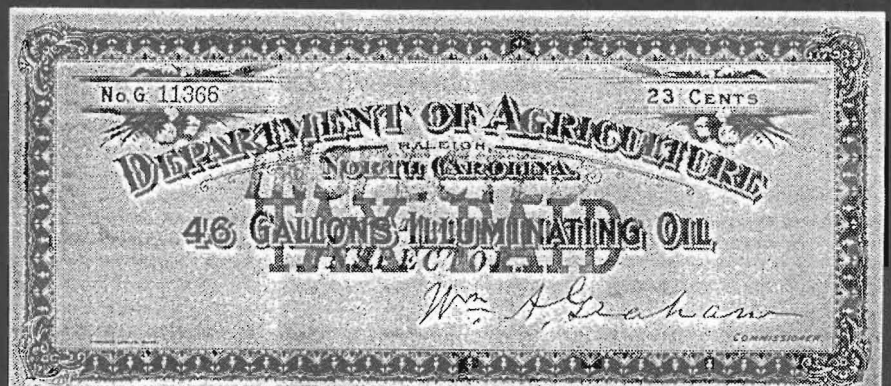
137



180



173ex



169



## SRS AUCTION #10

157	MO 1942 beer B96 4 1/2ct perfin "Hamm B. CO/ 7-31-42, small nip out of UR corner, but better than average condition overall,U,VF	10.00	192	ND 1936 beer B16a 64ct,large surface scuffs & two small holes, <b>very rare stamp</b> ,U	5.00
158	MS 1934 beer BW9a 40ct rouletted on two sides, cxl "Kramer Beverage Co",small carefully closed tear at bottom, perfed left side,U,VF	12.00	193	ND 1936 beer B19a \$1.28 small scuff,U,VF, <b>P</b>	10.00
159	MS 1934 beer BW9a 40ct rouletted on two sides, cxl "Kramer Beverage Co",perf right side,U,VF, <b>P</b>	15.00	<b>194</b>	<b>ND 1961 \$1 mule deer NDM3,MNH,VF,P</b>	<b>14.50</b>
160	MS 1934 beer BW9a 40ct rouletted on two sides, major faults, perfed right side,U	3.00	195	ND 1962 \$1 mule deer on green NDM4a,MNH,VF	8.00
161	MS 1935-38 (2) wine and beer both BW20 80ct, one cxl "L.G. CO", one cxl "Kramer Beverage Co" heavy crease, both minor faults,U	5.00	196	ND 1967 \$2 res small game,blue paper,sig,U,VF	22.00
162	MS 1935-38 (3)wine & beer BW18(40ct), BW20(80 ct) perfed on one side,creased,BW21(80ct),U,VF	15.00	197	ND 1967 \$2 res small game, green paper,sig,U,VF	2.00
163	MS 1944 beer wine (2)BW51,BW71,U,VF	5.00	198	ND 1967 \$6 res deer,sig,U,VF	3.00
164	MS 1945 beer wine BW62 dirty,U,VF	5.00	199	ND 1967 \$6 res Unit II Deer, sig., stamped "Unit 2-J",U,VF	6.00
165	MT 1971 \$1 non-res 1 day fishing stamp on lic. U,VF	5.00	200	ND 1968 \$2 res small game,MNH,VF, <b>P</b>	8.00
166	NC 19?? hodgepodge cleaning-pressing (2), wines (4) feed (15),insecticide-fung.(2),land plaster (3), a little duplication, Most MH,F-VF	7.50	201	ND 1985 res. general game NDG3 sig.,U,VF	7.00
167	NC 1909 feed (2) F3 MH,avg, F5,MH,VF	2.50	202	NE 1937 beer B12 7 7/8ct perfin "4-29-37", very clean,U,VF, <b>P</b>	5.00
168	NC 1909 kerosene K1 1ct (2 gal),creased,U,VF	8.00	203	NE 1947 liq L53 16ct,U,VF	1.50
169	NC 1909 kerosene K4 23ct (46 gal),U,VF-XF two very light creases,huge, <b>P</b>	10.00	204	NE 1958 \$1 pheasant & quail NEUG1,sig.,VF, <b>P</b>	15.00
170	NC 1909 kerosene K8 \$5 (1000 gal),U,XF two very light creases,huge	15.00	205	NE 1959 \$1 upland game bird NEUG2,sig., couple of short perfs, light crease,VF	15.00
171	NC 1909 kerosene K9 \$25 (5000 gallons),U,VF light crease,huge	15.00	206	NE 1960 \$1 upland game bird NEUG3,sig.,very clean copy,U,VF	15.00
172	NC 1911-12 feed (6) F18,F23,F26,F27,F29,F30, MH,several no gum,F-VF	3.00	207	NE 1962 \$1 upland game bird NEUG5,sig.,U,VF, some blue ink run	15.00
173	NC 1913 feed (5) F33,F34,F35,F36,F37 thin,MH, several,no gum,VF, <b>P</b>	2.50	208	NJ 1954 \$1 res trout NJT3 sig.,U,VF	2.00
174	NC 1915,1920 feed (5)F47,F48,F88,F89,F90,MH, several w/no gum,VF	2.50	209	NJ 1960 \$1 res trout NJT15,sig. U,VF	2.00
175	NC 1917 kerosene K20 1/2 ct,U,VF	5.00	210	NJ 1987 \$10.25 non-res fishing NJY70,MNH,VF	4.00
176	NC 1917 kerosene K24 \$12.50 (5000 gal),U,VF	10.00	211	NJ 1987 \$5.25 res fishing NJT69,MNH,VF	4.00
177	NC 1933-45 cleaning-pressing (7) CP1,CP1a, CP2(2),CP3 used, CP4,CP5, most MNH,F-VF	3.50	212	NJ 1988 \$11.50 non-res fishing NJT72,MNH,VF	3.00
178	NC 1939 wine meter W29 1ct,U,VF	1.50	213	NJ 1988 \$6.25 res fishing NJT71,MNH,VF	3.00
179	NC 1939 wine meter W29 pair 1ct,MNH,VF	5.00	214	NJ 1989 \$11.50 non-res fishing NJT74,MNH,VF	14.50
180	NC 1939 wine meter W40 30ct,U,VF, <b>P</b>	2.50	215	NJ 1989 \$6.25 fishing NJT73,MNH,VF	8.75
181	NC 1939-40 feed (12) F110-111, F112-113, F116-F121,F123,F125,F126,MH,F-VF	2.00	216	NM 19?? cig C2 w/ Sante Fee 1 ct decal,U	1.00
182	NC 1940 cleaning-pressing (4) CP4,U,VF	2.00	217	NM 1934 alcoholic liq L9(15ct),L10(20ct),beer B2 (50ct creased), all dirty from use,U,VF	6.00
183	NC 1940 dog food DF1a w/red serial E,no gum,VF	1.00	218	NM 1934 beer B1 25ct little dirty,U,XF	5.00
184	NC 1941 insecticide-fung. (5) IF2-IF6,MH,F-VF, <b>P</b>	2.00	219	NM 1934 beer B2 50ct perfin "I.B. Co/7-23-35" U,VF	5.00
185	NC 1955 beer B14 24ct pair perfin "PABST 8-11-55" fugitive turquoise is mostly gone,U,VF	5.00	220	NY 19?? cig fusions (3) NY, (1) NY state & city,U	1.00
186	NC 1960 dog food DF11,MNH,VF, <b>P</b>	2.50	221	NY 194? bedding BE5 on yellowed tag for metal spring,U	5.00
187	NC 1960? insecticide-fungicide IF1 100lbs,MH,F	2.00	222	<b>NY 1941 bedding BE4 on dated yellow and black tag,Larson Bros, Jamestown, NY</b>	5.00
188	NC 1963 beer B25 \$5.25 perfin "AB INC/5-25-63", U,F	5.00	223	NY 1972-73 bow hunting big game die cut stamp \$3.25,dirt smudge upper left,U	2.00
189	NC 1969 seed S1 2 ct,MNH,VF	2.00	224	OH 1916 Ironton apple show seal round,U,VF <b>see this issue SRN</b>	3.00
190	NC 1986 res sportsmans \$30 on lic NCS7, stamp sound and unsig., crease in selvedge,U,VF	8.00	225	OH 1930's cosmetic(5), beer(2), cig (10),U, all with printed or typed cancellations, <b>P</b>	4.50
191	ND 1936 beer (2)B19a \$1.28 both with a big		226	OH 1931-35 cig. C2 printed cxl, C5, C7 printed cxl,U,F-VF	1.00
			227	OH 1933 cosmetic (11) CO1-C11 complete set MNH, F-VF	7.50
			228	OH 1933 cosmetic (4) C13-16,MNH,VF	1.50
			229	OH 1933 wine W14 (\$6.25 faulty), (3)W15 (\$12.50 dirty),U	5.00
			230	OH 1933 wine W2 creased, W3a perfin cxl, W5 all U,VF	1.50
			231	OH 1933 wine W3 blk/8,MNH,VF	2.00





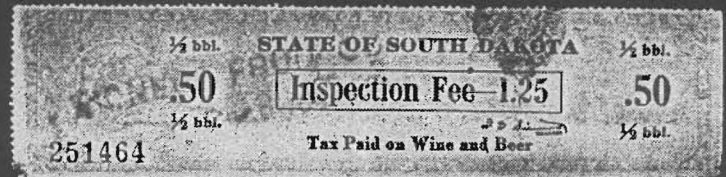
240



298



255



270



202



266



245



233ex



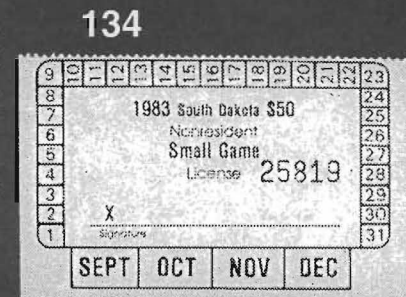
115



232



114



134

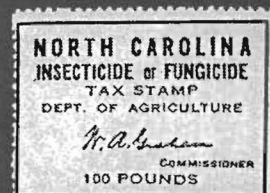
283



279



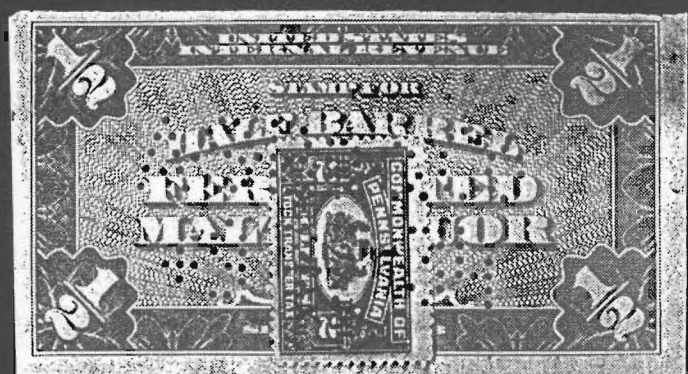
204



184



225ex



248

## SRS AUCTION #10

232	OH 1934 liquor seal LS1,U,F, beautiful engraving,P	5.00	269	SD 1934 beer and wine (2)BW12 50ct, both sound but stained from usage, one cxl "Huron Branch/ NASH FINCH CO/HURON SO DAKOTA",U,F	10.00
233	OH 1934-39 beer (5) B10,B29,B36,B37,B68, (4) w/printed cxls,P	2.50	270	SD 1934 beer and wine BW12 50ct,pale blue cxl "ACME FRUIT CO",U,VF,P	7.50
234	OH 1937 beer B24 1 1/2 ct w/red "Brucks" printed cxl U,VF	2.00	271	SD 1967 \$2 res. small game,MNH,VF	4.00
235	OH 1941 sales tax C35 pair imperf between w/stubs and serial numbers 9 ct,MNH,VF	3.00	272	SD 1968 res. small game \$2,MH,F	2.50
236	OH 1941 sales tax C36 pair imperf between w/stubs and serial numbers 12 ct,MNH,VF	3.00	273	SD 1969 res. small game \$3 sig.,U,VF	1.50
237	OH 1941 sales tax C36 pair imperf between w/stubs and no serial number 12 ct,MNH,VF	4.00	274	SD 1970 \$30 non-res Waterfowl, Scott #A1, MNH,VF	15.00
238	OH 1941 sales tax C40 pair imperf between w/stubs and serial numbers \$1.50,MNH,VF	5.00	275	SD 1970 non-res. big game \$35,MNH,VF	15.00
239	OH 1941 sales tax C41 pair imperf between w/stubs and no serial numbers \$3,MNH,VF	5.00	276	SD 1970 res. small game \$3 sig.,U,VF	1.50
240	OH 1942 beer B49 \$1.25 perfin "P.B. Co/7-16-42 Iron City",faulty,U,P	2.50	277	SD 1971 res. small game \$3 sig.,U,F	1.50
241	OH 1954 sales tax M13g 1ct w/stub,MNH,VF	1.50	278	SD 1972 non-res small game \$25,MNH,VF	10.00
242	OH 1954 sales tax M15 3 ct w/stub,MNH,AVG	1.00	279	SD <b>1974 non-res big game overprinted "UNIT 2/ANY DEER" \$35,MNH,VF,clean serial #314,P25.00</b>	
243	OH 1965 wine W33a,U,XF	3.00	280	SD 1975 res. antelope \$8.50,MNH,VF	5.00
244	OR 1947 Salem cherry festival pair triangular seals,MNH,VF,see letters to editor	3.00	281	SD 1976 res. big game \$12,MNH,VF	6.00
245	PA 19?? liquor strip like LS2 but black on yellow ,U,VF, <b>unlisted,P</b>	1.00	282	SD 1977 res. big game \$12,MNH,VF	6.00
246	PA 1933 beer (2)B8,perfin,U,VF	6.00	283	SD 1983 non-res small game \$50,MNH,VF,P	15.00
247	PA 1933 beer B19 1/2 bbl,U,VF	5.00	284	SD 1984 res. small game \$6,MNH,VF,serial #95	4.00
248	PA 1934 beer B12 on US 1/2 bbl orange beer perfin "ASBrqCo/9/7/34", <b>show piece,P</b>	15.00	285	TN 1911 grasses and clover GC15,U,VF	1.50
249	PA 1935 beer B22 1/4 bbl pefin "8-10-35",U,VF	5.00	286	TN 1915 feed F38 3/4 ct on yellow tag,U,XF	2.00
250	PA 1938 beer (3)B2,B3,B4,M NG or gum disb,F	1.50	287	TN 1921 feed F52 on cotton seed meal tag,U,F	2.00
251	PA 1938 beer B10 1/4 bbl clean,U,VF-XF	2.00	288	TN 1921 feed F52 1 ct on cotton seed meal tag,U,F	2.00
252	PA 1938 beer B12 1/2 bbl staple holes,U,VF	3.00	289	TN 1944 grasses and clover GC43 2ct,MNH,VF	1.00
253	PA 1938 beer B19 1/4 bbl perfin "SCHAFFHAUSER/ 3-5-38/DR WING CORP.",U,XF	5.00	290	TN 1956-57 \$5 big game TNBG2 sig light,U,VF	5.00
254	PA 1938 beer B8 1/8 bbl perfin,U,F	5.00	291	TN 1957-58 \$5 big game TNBg3 sig.,U,VF	5.00
255	PA 1942 beer B23 1/2 bbl perfin "P.B. Co/7-16-42 Iron City", two small holes where it was attached, U,F,P	2.50	292	TN 1958-59 \$5 big game TNBG4 sig,U,VF	15.00
256	SC 1916 oil O15 3 1/8 ct,MNH,VF	10.00	293	TN 1967-68 \$1 archery TNA1, sig., U,VF,P	12.00
257	SC 1924 doc. (9) D18 U,D19 M,(2)D21 U, D22 M, D23 U, D25 U, (2)D26 U, F-VF	3.00	294	TN 1968-69 \$1 archery TNA2,sig. U,VF	8.00
258	SC 1924 doc. D19 4 ct pair,MNH,VF	1.00	295	TX 1933 beer B4 75ct green,U,VF	5.00
259	SC 1924 doc. D22 10ct pair,MNH,VF	1.50	296	TX 1933 citrus fruit F14 2 1/2ct, red & yellow UL corner nipped,VF,U	5.00
260	SC 1924-34 (19) bus. lic. 10 var including BL43, BL44,BL62,BL66,BL67,BL68,BL78, M&U,F-VF	5.00	297	TX 1934 beer B6 37.5 ct carmine,U,VF	10.00
261	SC 1928 beer & wine BW1 flts, BW9 pair VF,U	1.00	298	TX 1934 beer B8 w/black handstamp "Barrel Beer .1375",some dirt from use, <b>key piece,U,VF,P</b>	50.00
262	SC 1928 beer and wine BW5,U,VF	1.00	299	TX 1939 bedding BE1a orange on tag for cotton felt,very clean,U	5.00
263	SC 1934 bus. lic BL79 4ct orange,U,VF	2.00	300	TX 1941 beer (2) B6 37.5ct both faulty,U	2.50
264	SC 1938 canned oysters OY61 4ct pink pair,U,VF	8.00	301	TX 1941 beer B7 75ct green, <b>very rare,U,F</b>	25.00
265	SC 1942 liq. meter L24 24 ct,U,VF	2.00	302	TX 1941 beer B7 75ct green, <b>very rare,</b> carefully repaired tear, appears VF,U	25.00
266	SC 1943 beer BW24 48ct fugative pink gone,U,VF light cxl "Summer Beverage CO/Columbia S.C.",P	5.00	303	TX 1971 bedding light orange 1ct unlisted but still in use, on tag,U	5.00
267	SC 1945 raw shucked oysters OY75 5ct blue, MNH,VF	5.00	304	UT 1942? beer 12 light 12 on Beckers label,M	1.00
268	SD 1934 beer and wine BW11 25ct, small closed tear,U,F	6.00	305	VA 1964-65 \$1 res. bear-deer Wythe Co.,VAWY27 MNH,VF	7.00
			306	VA 1964-65 \$5 non-res bear-deer Wythe Co., VAWY28,MNH,VF	18.00
			307	VA 1965-66 \$5 non-res bear-deer Wythe Co., VAWY30,MNH,VF	18.00
			308	VA 1966 wine <b>unlisted W13A?</b> 12 cxl Feb 22, 1966	10.00
			309	VA 1966 wine W14 12.8 cxl Aug 3 1966,U,VF	4.00
			310	VA 1966-67 \$1 bear deer Washington Co,VAWS17 MNH,VF	3.00
			311	VA 1965-66 \$1 bear-deer Washington Co,VAWS16	

## SRS AUCTION #10

	MNH,VF-XF	3.00	347	WV 1984 trout \$5 pictorial WVT25,MNH,VF	3.00
312	WA 1947 \$5 res. elk WAE1,MNH,VF,scarce	75.00	348	WY 1984 conservation(duck) Scott #1,sig.,VF	2.50
313	WA 1950 \$5 res. elk WAE7,MNH,VF,P	5.00	349	19?? state revenues (60+),OH,NY,WI,CN,NM,SC, NV,IN,IA,CO, better stamps are very faulty, but cheapos are sound, very few dups except for about 15 NY bedding.	6.00
314	WA 1952 \$5 res. elk WAE11,MNH,VF	12.00	350	1944? bedding tag with three stamps PA BE9 Detriot 2 ct, IN BD6, great combination	7.50
315	WA 1957 \$25 non-res elk WAE22,MNH,VF	6.00	351	19?? cig decals (6),AR,IA(2),NC,CT,NH,U	1.50
316	WA 1957 \$5 res elk WAE21,MNH,VF	6.00	352	19?? Southern Railroad 50ct baggage stamp,U,F	1.50
317	WA 1980 \$3 upland bird WAUB10,U,VF	15.00	353	194? HELP THE POOR IMMIGRANTS seals blk/6 General Immigrant Shelter, Public Kitchen Tifereth Zion, see SRN 4th Qtr 1996,MNH,F	1.50
318	WA 1981 \$6 upland bird WAUB11,U,VF,light thumbprint on stub,P	12.00	354	Collection stocksheets GA cig.(23),beers(2),FR3, feed (9),FL feeds (2), doc. (7),AL feed and tob (3), 1932 olympic seals (4), all U	10.00
319	WA 1982 \$6 upland bird WAUB12,U,VF	12.00	355	Stocksheet GA fruit FR3 (3), beers (25) lot of dup, some beers cut close,U	2.50
320	WA 1983 \$6 upland bird WAUB13,U,VF	5.00	356	Stocksheet SC doc & bus. lic (22), OH wine, NJ cig decal, PA cig. decal, NY stock transfers(6), bedding (2), IN bedding (2), MD (2), NC cleaning (3),U	3.00
321	WA 1984 \$6 upland bird WAUB14,U,VF	5.00	357	US 19?? (2) red liq. strips both less than 1/2 pint, "R-153-IND" and "D-129 6th Calif." both appear M,VF	3.00
322	WI 1937 "B" Intoxicating Liq. lic. from Sheboygan \$75,U	10.00	358	US 19?? red liq strip series III 4/5 qt "SCHENLEY INTERNATIONAL CORP./NEW YORK, N.Y.",U, VF	2.50
323	WI 1937 beer B11 \$.125 perfin "MILLER 8-18-37"	5.00	359	US-OH 19?? red liq strip "The Ohio Dept of Liquor Control", Less than 1/2 pint,U,faults. <b>This is also considered to be Ohio liquor strip LS2,P</b>	2.00
324	WI 1938 "B" Fermented Malt Beverage Lic, \$100 from Sheboygan,U	10.00	360	US 19?? red liq strip "THE TOM COLLINS CORP 6. OZ" less than 1/2 pint, <b>unusual w/correcting # oz.</b> <b>U,VF,P</b>	2.50
325	WI 1938 "B" Intoxicating Liq. Lic. from Sheboygan \$75,U	10.00	361	US 19?? red liq strp 1 pt. "A. Lyon 1260 Factory Place Los Angeles, Calif.",U,VF	2.50
326	WI 1938 Lic. for sale of Cigarettes \$5, light crease, law on back,U	10.00	362	US 19?? red liq strp series III 4/5 qt ""21" BRANDS, INC./New York, N.Y.",U,F	2.50
327	WI 1939 "B" Fermented Malt Beverage Lic. \$100 from Sheboygan,U	10.00	363	US 19?? red liq strp 3/4 pt (odd denomination) purple "British-American Distillers, Inc." handstamp U,F	2.50
328	WI 1939 "B" Intoxicating Liq lic. from Sheboygan \$75,U	10.00	364	US 1938, Treasury Dept, Dist. of Wisconsin, "Notice to Owners & Proprietors of Roof Gardens, Caberets or Places Conducting Similar Entertainments". Single typewritten sheet (turning brown) covering collection of an odd tax	3.00
329	WI 1939 Lic. for sale of Cigarettes \$5, heavy toned crease near bottom, law on back,U	5.00			
330	WI 1944 beer B61 \$.125 perfin,U,VF	5.00			
331	WI 1944 beer B62 25ct perfin "GETTLEMAN/11-11- 44" small repaired tear,U,VF	3.00			
332	WI 1944 beer B63 50 ct perfin "GETTLEMAN/11-11- 44" small repaired tear,U,VF	3.00			
333	WI 1945 beer B45 \$.07258 perfin "WEST BEND/ LITHIA CO/6-15-45",small nick at top,U,VF	2.00			
334	WI 1949 beer B45 \$.07258 perfin "OSHKOSH B Co/7-16-49",U,VF	5.00			
335	WI 1954 wine W55 48ct,small nick at left,U,VF	8.00			
336	WI 1954 wine W62 12ct,U,XF	10.00			
337	WI 1954 wine W68 48ct,UR corner short,U,VF	3.00			
338	WI 1954 wine W72 90ct,U,VF	2.00			
339	WI 1954 wine W72 90ct,U,VF,serial no 54	3.00			
340	WI 1960 wine W68 48ct,perfin "G.K.Co/1960", U,VF	3.00			
341	WI 1965 wine W98 2.4 gal lacquered,U,VF,P	3.00			
342	WI 1965 wine W98,U,XF	5.00			
343	WV 19?? liquor sales permit stamp, unlisted, single stamp, rouletted in middle, can be used for 1 full unit of alcohol or split for half units,MNH,NG as issued,P	10.00			
344	WV 19?? liquor sales permit, <b>unlisted</b> , booklet of 48 stamps, 24 stamps remaining, booklet is dirty and creased, but stamps are fine.	50.00			
345	WV 19?? liquor sales permit, <b>unlisted</b> , booklet of 48, 19 stamps remaining, each stamp entitles person to one unit of alcoholic spirits, owner was born in 1865	50.00			
346	WV 1981 non-res trout \$5 WVT22,MNH,VF	3.00			

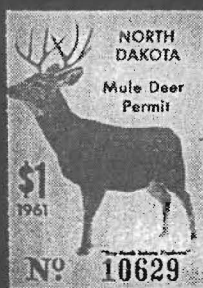
Note - All the old officers were re-elected in the election. Peter Martin tells us, however, that this should have been an off year as elections are every other year. We do thank all you that voted..

Coming Next Issue  
Seafood & Maryland  
and much more.





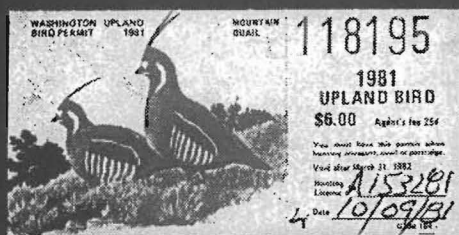
343



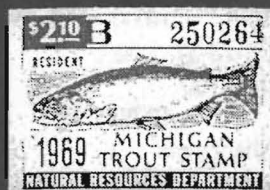
194



57



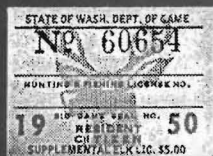
318



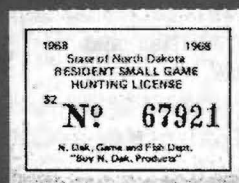
140



121ex



313



200



186



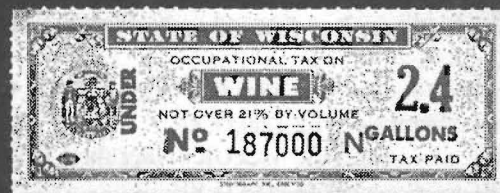
32



359



293



341



360

## Apples - Continued from page 14

- Inc., 1954.
34. Vanderhoof, E.R., "California Apple Inspection Stamps", The American Philatelist, Vol 34, 1920, p. 107.
35. "Washington State Apple Advertising Stamps Made Available to Collectors", State Revenue Newsletter, May 1960.
36. Washington Apple Commission. "A Digest of Scientific Literature Concerning the Apple", Wenatchee, Washington: Washington Apple Commission, 1938.
37. Washington Apple Commission, "1990-91 Report", Wenatchee Washington: Washington Apple Commission, 1991.
38. Washington Apple Commission, "Welcome to Washington Apple Country" brochure. circa 1992.
39. Washington Apple Commission, letter to author. November 18, 1992.
40. Wynne, Peter, "Apples: History, Folklore, Horticulture, and Gastronomy", New York, Hawthorne Books Inc., 1975.
41. 1930 Supplement to the Georgia Code. 15th Title Chapter 3, Article 10.

# Fish and Game Update

by J.R. Wooten

Generally when states change their policies on the sale of remainders, notification is given in advance. Until the mid 1970's collectors could purchase Missouri trout stamps at a considerable reduction from face value. For that reason, panes of ten of the early issues continue to surface. Collectors were advised well in advance that the Missouri remainder policy would change.

Prior to June 30, 1982, all issues of the Illinois salmon and waterfowl stamps could be purchased at face value. Again, well in advance of the destruction date of these early issues notification was given of the impending change.

On the other hand, changes in policy are sometimes abrupt. Recent orders for stamps sent to West Virginia Division of Natural Resources have been returned with the notation that remainders are no longer available. They now advise that past issues have essentially been exhausted. As current issues are non-pictorial, printing quantities have been reduced in anticipation of little collector demand. Current stamps may be purchased at face value. For information contact: West Virginia Division of Natural Resources, State Capitol Complex, Building 3, Room 627, Charleston, West Virginia 25305.

**Iowa** Dept. of Natural Resources  
Wallace State Office Bldg.  
Des Moines, Ia 50319

Trout and habitat stamps for 1997 may be purchased at face value until Jan. 10, 1998. The trout stamp costs \$10; the habitat stamp sells for \$5.

**Massachusetts** Division of Fisheries and Wildlife  
100 Cambridge St., Room 1902  
Boston, MA 02202

The following 1997 issues are now available:

\$5.10 archery stamp

\$5.10 primitive firearms stamp

Make check payable to the Commonwealth of Massachusetts and add \$1 for postage and handling. A list of expired stamps available to collectors can be requested.

**Idaho** Fish and Game  
Collectors Stamps  
PO Box 25  
Boise, Idaho 83707

The following 1997 stamps will be available until Oct. 31, 1998.

\$6.50 upland game stamp

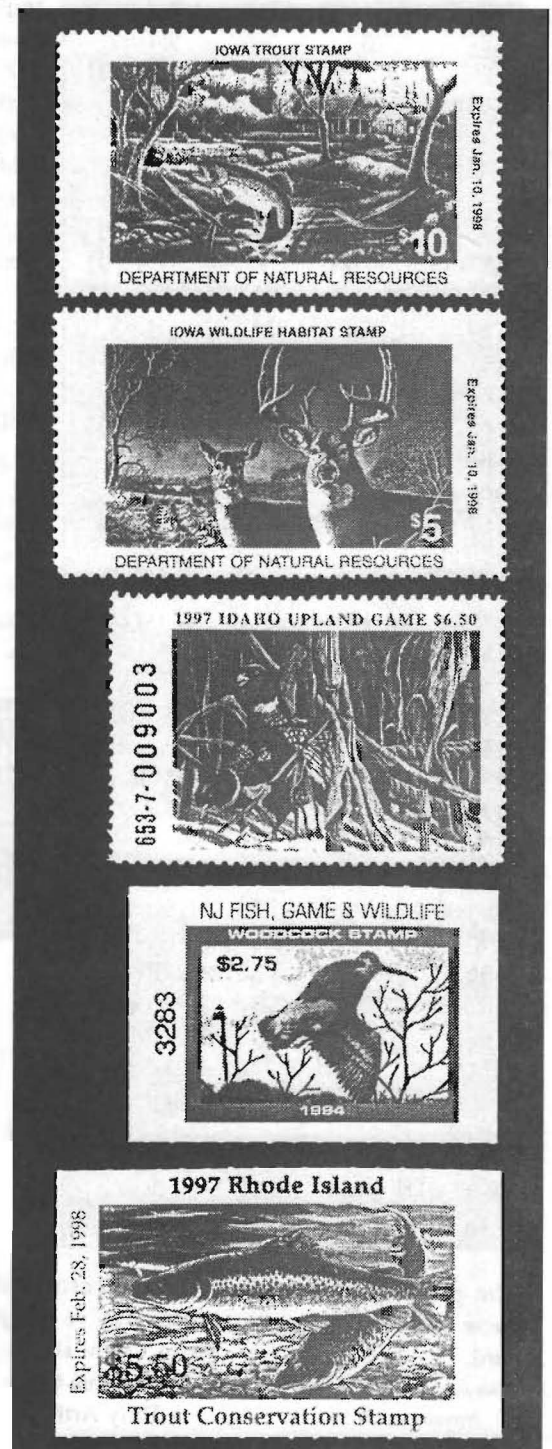
\$6.50 waterfowl stamp.

**New Jersey** Division of Fish, Game & Wildlife  
Expired Stamps  
PO Box 400  
Trenton, NJ 08625

Resident & non-resident trout, woodcock, and pheasant/quail stamps for the year 1992 until the present are available at full face value. Although the cost of trout and pheasant/quail stamps for these years may be prohibitive, woodcock stamps for the years 1992 through 1997 may be purchased at \$2.75 per stamp.

**Rhode Island** Dept. of Environmental Management  
Office of Boat Registration and Licensing  
235 Promenade Street  
Providence, RI 02908

The 1997 trout stamp will be available until Feb 28, 1998. Cost \$5.50



## SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$2 each or 6 for \$10 (post paid). Issue 220 and later at \$5 each.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first and send a SASE

Issue	Date	199	3-4/91
121	3/76	200	5-6/91
122	5/76	201	7-8/91
124	9/76	202	9-10/91
125	11/76	203	11-12/91
126-29	1-9/77	204	1-2/92
131	11/77	204	3-4/92
132-37	1-11/78	206	5-6/92
140-45	1-11/79	207	7-8/92
146-51	1-11/80	208	9-10/92
153-55	9-11/81	209	11-12/92
155-59	82	210	1-2/93
160	1-2/83	212	3-4/93
161*	3-6/83	213	7-8/93
162*	7-10/83	214	9-10/93
163	11-12/83	215	11-12/93
164*	1-4/84	216	1-2/94
166	7-10/84	217	3-4/94
167	11-12/84	218	5-6/94
170	5-6/86	219	7-8/94
182	5-6/87	220	9-10/94
185	11-12/88	221	11-12/94
186	1-2/89		
187	3-4/89	\$5 each	
188	5-6/89	222	1/95-feed
189	7-8/89	223	2/95-ducks
190	9-10/89	224	3/95-drugs
191	11-12/89	225	4/95-NC
192	1-2/90	226	1/96-eggs
193	3-4/90	227	2/96-UT
194	5-6/90	228	3/96-game
195	7-8/90	229	4/96-NV
196	9-10/90	230	1/97-Bedding
197	11/12/90	231	2/97-Liquor
198	1-2/91	233	3/97-MO
		234	4/97-Fruit

\* double issue counts as two.

Send all requests to Harold Effner Jr.,  
27 Pine Street, Lincroft, NJ 07738

The prettiest place for  
snow is on a Christmas  
card.

--Waynesville Mountaineer  
November 1955

The ski resorts are now  
saying they've got plenty of  
white snow if you've got  
plenty of Blue Cross.

--Billy Arthur  
December 6, 1981

## Attention! Colorado Lab Fee Stamps Available but Being Discontinued

We have just received information (January 1) from Frank Bocovich and Kenneth Pruess that Colorado lab fee stamps are being sold. A large article detailing their usage will be in the next SRN. The stamps are available in single denominations of \$1, \$5, \$5.50, \$7.50, \$7.75, \$8, \$11, \$13 and \$31. Mail requests to Sheryl Drewett, Dept. of Health, 8100 E. Lowrery Blvd, Denver, CO 80220 and include check made out to Department of Health and a SASE. Stamp usage will stop January 1, 1998 and they plan to "phase them out" by July 1998. They will sell whatever is available. The SRS Sales Department will try and get some of the lower values.

These stamps were used on lab tests for water purity, strep, sexual diseases, HIV, blood tests and genetic defect screens.

## Unreported Michigan Apple

by John Funkhouser

This is to report another Michigan apple stamp that is not in the Hubbard catalog. It is a one cent orange stamp of the same variety shown as A20 in the catalog. This stamp would be Hubbard No. A18C.



One cent orange

## Unlisted Virginia Wine Surfaces

by Scott Troutman

Shown is a new Virginia wine stamp, that would be W13 by Hubbard's cataloging method. It has the black serial numbers of the series called 1955-60 in the catalog, but clearly these were used longer than that as this stamp was cancelled on February 22, 1966. A W14 from this same collection also has a 1966 usage.

This stamp has a value of 12 (ounces). Hubbard notes that stamps of this series often stain blue when soaked, the result of a fugitive ink. A fugitive ink is an ink that will dissolve in water and is designed to prevent stamp reuse. This particular stamp shows a very light staining at most.

These wine mark up stamps come in three series. The first, which Hubbard calls the 1938 series had red serial numbers and values. The second series which started around 1955 had black serial numbers and a third series with blue serial numbers is known. It is thought that the blue series was the last produced. Stamp usage was discontinued in 1973.

The "mark up" was a tax on wine paid through Virginia's Alcoholic Beverage Control Board, or A.B.C. Board as it shows on the stamp. Until 1973 wine could only be purchased at A.B.C. stores in Virginia.



## A Special offering of a limited number of bound SRS Newsletters

Years	Whole numbers	# of Issues	\$ if bought seperate	Special price
1976-79	120-142	23	\$40	\$25
1980-83	143-163	21	\$36	\$25
1984-88	164-185	22	\$38	\$25
1989-93	186-215	30	\$50	\$30
1994-96	216-229	13	\$55	\$30
All 5			\$219	\$125

Order from Harold Effner, 27 Pine St, Lincroft, NJ 07738  
Dealer inquiries invited. Use form on page 26 to order.



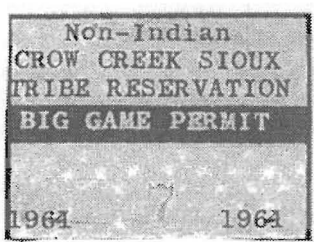
## Record set at Auction for a State Revenue Stamp

Sam Houston Philatelics offered part II of the E.L. Vanderford collection of hunting and fishing stamps at auction on September 6, 1997. Elmore Vanderford was a leading authority on hunting and fishing stamps and a regular author in the SRN up until his death in 1994. His collection was widely regarded as the finest collection of hunting and fishing stamps ever formed.

A Crow Creek Sioux 1964 non-Indian big game permit stamp with 1's changed to 4's brought a record price of \$11,011 versus a presale estimate of \$1000.

The big money was after the printed text Indian Reservation stamps. A 1959 Sioux Tribe Rosebud Indian Reservation Tribal big-game stamp brought \$8,960 on a \$5000 estimate. A lower Brule Indian Reservation 1967 antelope stamp brought \$3,740 on a \$2,000 estimate. Other printed text stamps did well also, with the heaviest action going to North and South Dakota stamps. A 1967 ND non-resident small game stamp brought \$1320 on an estimate of \$800 and a 1985 non-resident waterfowl issue from SD brought \$1980 against a \$150 stamp. That is on a stamp only 12 years old!

Most of the early stamps came in over estimates with Virginia elk stamps being heavily bid.



The most expensive state revenue

## Gone and Back Again: Wisconsin's Drug Tax Law Expires but Arises From the Dead

by Robert Henak

In 1997, Wisconsin's drug tax stamp law seemingly came to an end, only to return, Phoenix-like, from its own ashes.

In January, 1997, the Wisconsin Supreme Court struck down that state's drug tax law. The Court found that the statute's requirement that drug dealers affix tax stamps to their wares or face felony conviction and up to five years imprisonment violated their privilege against self-incrimination. For a period of several months, the state Department of Revenue stopped selling the drug tax stamps.

Apparently afraid it might have to refund the thousands of dollars in taxes illegally seized under that statute, the Wisconsin legislature buried provisions inside the massive 1997 budget bill which it thinks will correct the defect found by the Court.

The new law went into effect on October 14, 1997, and the state is back in the business of purveying drug tax stamps (at least until the new law returns to court).

According to state officials, only about 700 of the 1 gram marijuana tax stamps (\$3.50), 25 of the 1 -gram mushrooms stamps (\$10), and 3 of the LSD stamps (\$100) were sold prior to the decision invalidating the statute.

### Dealers

Want to reach the world's largest group of state revenue collectors? Display ads in the *State Revenue News* reach that audience in the most cost effective way.

For a display ad rate card write:  
State Revenue Newsletter  
PO Box 270184  
Oklahoma City, OK 73145

## Massachusetts Eliminates "Wildlands" Stamps

by Terence Hines

Starting in 1993 Massachusetts issued a \$5 "wildlands" stamp that could be purchased by hunters and others interested in contributing to a fund that was used to acquire wild lands for the state. The purchase of the stamps was totally voluntary. At the same time, a black and white imprint of the stamp appeared on each year's Massachusetts hunting and fishing license form. Payment of the \$5 wildlands fee upon the purchase of a license was not voluntary. Because sales of the stamps were not as great as hoped, the stamp was discontinued starting in 1997. However, 1997 Massachusetts licenses still bear an impression of a \$5 wildlands stamp. Copies of the 1995 and 1996 stamps are available, for \$5 each, from the Massachusetts Division of Fisheries and Wildlife, Leverett Saltons tall Building, 100 Cambridge Street, Boston, Ma 02202. Remainders of the 1993 and 1994 stamps have been destroyed.

## 1996 Arizona Cannabis Stamp

by Terence Hines

Shown is a copy of the new (as of 1996) Arizona cannabis stamp. This was issued just before the Arizona Law was declared unconstitutional. I've inquired of the state and they tell me that since the law was invalidated, they can't destroy the stamps, but can't sell them either. They hope to get authority to sell them to collectors at some future date, but, for now, they can't. The stamp is purple and roulette 9 1/2

Rick Loomis (Flying Buffalo, Box 1467, Scottsdale, AZ 85252) a stamp dealer featured in the 3rd quarter 1995 SRN, has a stock of these he is selling for \$10 each.



1996 Arizona Marijuana stamp

**Louis G. Forster**  
**Stamps for Collectors**  
7561 East 24th Court  
Wichita, Kansas 67226

**Charity Seals and Topicals**  
my specialty

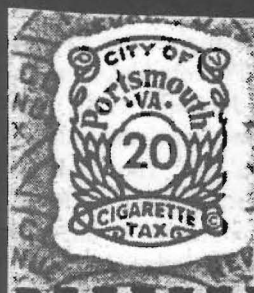


**McKellips, Inc.**  
Presents  
**McKellips Printing & Design**  
(804) 845-6570  
and more....

<http://www.hillcity-mall.com>  
Check out Jim's Stamp Page  
Thanks for letting let us serve you!

# SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an \*. Make checks payable to the State Revenue Society and send to Harold Effner, 27 Pine Street, Lincroft, N.J. 07738.



## Alabama

### Cigarette

Muscle Shoals	\$1
Sheffield	.50
Playing cards	.10 10/\$1

## Arizona

1935 12c malt liquor, used cat B2	
Red on pink, Moore sig.	.50 ea
Bisbee Occupational Lic.	.50

## Arkansas

Waterfowl (from booklet)-1989	\$7
-------------------------------	-----

## Colorado

DMV Search Request	\$2.20
--------------------	--------

## Connecticut

1993 Wildlife	
Sheet variety (#<50001)	\$5.30
Hunter variety (#>50000)	\$5.30

## Florida

Documentary	\$3
Snook-1993,94,95,96	\$2 ea
Crawfish - 1993,94,95,96	\$2 ea.

## Georgia

City of Griffin .05 Excise Tax	
	Free

## Louisiana

Res-Waterfowl-1992,93	\$5.25
Non-res Wtrfwl-92,93	\$7.75

## Maine

Res Muzzleloader 86,87,88,89,90,91,92,93,94,95	\$1 ea.
Non-Res Muzzleloader-86,87,88,89,90,91,92,93,94,95	\$1 ea.
Alien Muzzleloader - 87,88,89,90,91,92,93,94,95	\$1 ea.
Pheasant-85,86,87,88,89,90,,92,93,94,95	\$1 ea.

## Maryland

*Duck stamp	\$3
-------------	-----

## Michigan

1976 Duck	\$2.10
-----------	--------

## Missouri

Trout -91,92,93,94,95	\$4 ea
Waterfowl-90,91,92,93,94,95	\$4 ea
Trenton City cig 2ct	10/20ct

## Nebraska\*

### Drug

\$10.00

## New Jersey

Trout-1988,89,90	\$1
Trout 1991	\$2.30
Non-Res. Trout- 89,90	\$1
Woodcock-89,90	\$1
Pheasant-88,89,90	\$1
Non-Res Trout 91	\$2.30
Woodcock-91	\$2.30

## New Mexico

Waterfowl-1991	\$7.50
----------------	--------

## Oklahoma

1964 1 pint liquor (Cat. L4)	
Single	\$1
Block of 4 unused	\$5
Plate block of 4	\$7.50

## Rhode Island

Cigarette-10 cig	.185
-20 cig	.37 10/\$3.70
-50 cig	.925 10/\$9.25

## South Carolina

Cigarette	.10
	.07 10/.70
	.09 10/.09

All 3 denominations also available in sheets of 100 for \$1,\$7 and \$9 plus \$1.01 postage.

Documentary	.10
	.20 (2 varieties)
	.50
	\$1

## South Dakota

Fishing and Senior Fishing License-1988	Free
---	------

## Tennessee

Ammunition Tax	.10 10/\$1
----------------	------------

## Texas

Bedding 1990 Series	.75 10/\$6.50
Blk/4	\$3
1996 Co. Ed Hunt & Fish (8)	\$10

## Virginia

Local Cigarettes panes of 10	
Clifton Forge	.05
	.06

## Newport News

25 cig	.1875
Municipal	.225 \$2.25
Norfolk	.15 \$1.50
Suffolk	.20 \$2.00
	.25 \$2.50
Virginia Beach	.20 \$2.00

## Washington

Waterfowl-1990	\$5.00
Waterfowl -1991 2 diff.	\$6.00 ea
Bellingham Lic. fee	.50

## Wisconsin

Liquor stamps	
200 ml	\$2
1 liter	\$2
1.75 liter	\$2

Bingo Cards-\$1.50 ea. (plus .78 postage)  
1985,86,87,88,89,90,91,92,93 Very limited supply.

## SRS Sales Philosophy

Why does the SRS purchase these stamps? The following rules of thumb apply:

- There is a discount for a large order which can be passed on to the SRS members.
- The sale of the stamps will expire before SRS members can be notified in the newsletter.
- The stamps are non-fish and game.
- The stamps are fish and game stamps that are not readily available.
- There is a minimum purchase requirement.

Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

## LETTERS TO THE EDITOR

### Another Little Mystery

What's the story behind an Arizona B18 beer I picked up at the last Aripex? It has a cancel or overprint "REVENUE CLEARING HOUSE/8714 Etiwanda (Box 278)/Northridge, California". Does this represent a California tax on liquor originating in Arizona? I wonder what ever happened to this Northridge address after the quake centered there?

Charlie Soter

Tucson, Arizona

*My guess is that this overprint was an advertising gimmick for a dealer in revenues? Does anybody know for sure?*

### Little Mystery Solved

Perhaps the enclosed pages from the "Mosbaugh's U.S. All Funds Seal Catalog" will shed a little light on the mystery item featured on page 18 of the 4th quarter issue. The stamps listed as Mosbaugh No. 64.3 are the same as those in the catalog, but I still have a question regarding the color since the items listed in the catalog are blue, and the ones in the Little Mystery are brown. I don't remember seeing any updates on this particular organization in past issues of "Seal News".

Paul Trower

Peoria, ILL

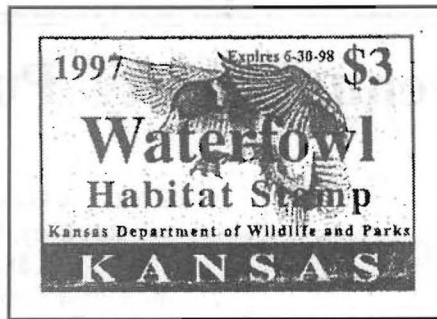
*The catalog indicates these were produced in 1941 by the General Immigrants Shelter and Public Kitchen, 229 Henry St, NY, NY. Other similar stamps had the wording "Matzoh Fund". There are two more designs to the left of the stamps we pictured, another bearded Rabbi at top and a domed building. A set of the blue stamps is listed as being in the \$5-10 range and are scarce. They are in Auction #10.*

### Texas Drug Stamps on Hold

I tried in July ago to obtain a copy of the \$3.50 Marijuana "Grim Reaper" stamp from Texas but was told they could not sell anymore until the legal dispute (Stennett vs State) regarding the issue of double jeopardy had been resolved by their courts.

C. Martin Raymer

Leitchfield, KY



Shown is the self adhesive Kansas duck stamp I described in the 4th quarter SRN. There was an error in the article on it which appeared in Linn's Stamp news. The Linn's article states there is a 25 cent handling fee on mail orders. The handling fee is payable regardless of where you buy your stamps. County clerks offices also collect the fee.

Also as of last year the current years stamp cannot be supplied by the Kansas Department of Wildlife and Parks. They can supply some stamps after the expiration date from previous years.

Charles Glenn

Mayfield, KS

My address was shown incorrectly in the membership directory. It is

David Schaubroeck

PO Box 26069

Fraser, MI 48026-6069

### Corrections and Another Little Mystery Solved

I have the answer to the "Little Mystery" on p. 9 of the 4th quarter issue. This "Salem" is certainly Salem, Oregon. The giveaway is the building shown on the seal - the Oregon State Capitol Building. And of course, Oregon is a major cherry producing state.

Next-Am I the first to note the numbering error in which whole #232 was skipped?

Lastly, the Double Springs self-adhesive in the "Free for All" is Double Springs, Alabama.

Terence Hines

Chappaqua, NY

### Christmas Trees

The Washington law (taxing Christmas trees) was rather interesting being termed "Christmas Tree Severance Tax". In part the law stated that the tax was imposed on all tree's "...severed from the ground and shipped from the state of

## Ohio Apple Festival Seal

by Scott Troutman

Apple festivals are common in many parts of the country. Most of the ones I have attended feature live bands, freshly squeezed cider, homemade apple butter, and all manner of fine eats made from apples (pies, fritters, cakes).

These festivals normally are in the fall; on crisp cool days when the leaves are turning. Some of the larger ones have special handstamps at their post offices. A friend yearly sends me letters postmarked from a large Kentucky apple fair - she plays in a bluegrass band.

The people of Ironton, Ohio threw one in 1916, in conjunction with a homecoming. I do not know if this was a high school homecoming or a town related affair. They issued a round die cut sticker as advertising (green with a red apple) and somehow the one below survived. My only hope is that the festival was indoors (or there was plenty of mulled cider) as it was held awfully late on December 16th. I thought the SRN readers would find this interesting.

This item is in Auction #10.



Washington..." (an export tax). There is also an obscure reference to the existence of a Minnesota evergreen tax in the July 67 SRN. I've sent a 1937 used example.

M.E. Matesen

Edmonds, Washington

*John Funkhouser also sent copies of the Minnesota tags from 1941,43,45,47 and 1948. Will discuss them in an upcoming issue. If you have copies from other years please send the editor a copy and describe colors.*



# State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*  
M.E. Matesen, 1973, 27 pp.  
\$5 (Non-member price \$7)
2. *Kansas State Revenue Stamps*  
Charles J. Bellinghausen 1972, 18 pp.  
\$5 (Non-Member price \$7)
3. *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Trough December 1976 (Supplement to 1973 Vanderford catalog)*  
E.L. Vanderford, 1977, 8 pp.  
\$2.00 (Non-Member price \$3)
4. *History of Oleomargarine Tax Stamps and licenses in the United States*  
Carter Lichfield, 1988, 128 pp. hardbound  
\$23.00 (non-member price \$26.50)
5. *USA State Revenue Stamps Catalog, Volume 1 (Reprint of the 1960 Hubbard Catalog)*  
Elbert S.A. Hubbard, 1960, ill, three hole punched  
\$22.50 (Non-member price \$27.50)
6. *USA State Revenue Catalog Volume 2 (1950-1991 issues)*  
Elbert S.A. Hubbard, 1992, illus, three hole punched  
\$32.50 (Non-member price \$37.50)
7. *Second Federal Issue: 1801-1802*  
W.V.Combs 1988, 142 pp,illustrated,hardbound  
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*  
W.V. Combs, 1994,224 pp. illustrated, hardbound  
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*  
R.F. Riley, 1992, 192 pp, perfect bound  
\$8.50 (Non-member price \$11)
10. *Specialized Catalog of US Non-pictorial Waterfowl Stamps*  
David R. Torre, 1996, 52 pp,illustrated, stitched  
\$13.50 (Non-member price \$16)
11. *State Pictorial Hunting Stamps*  
J.R. Wooten 1996, 70 pp., illustrated,spiral bound  
\$21 (non-member price \$26)
12. *State Pictorial Fishing Stamps*  
J.R. Wooten 1996, 38 pp, Illustrated, spiral bound  
\$17 (non-member price \$21)
13. *Mines of the West, 1863*  
Douglas & Gina McDonald, 1996, 64 pp., ill. stitched  
\$7.95 (non-member price \$8.95)
14. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound  
\$19 (non-member price \$21)
15. *Chauffurs Badges and Transportation Related Badges of the World.* Dr. Edward H. Miles.  
Vol I - NY State and City Badges \$11  
Vol II - New England State and City Badges \$11  
Vol III - Illinois State and City Badges \$11  
Guide to NY Chauffers Badges \$4.

Prices now include postage

Publication	Price ea.	Qty	Total
Grand total			

Publications available from:  
SRS Publication Sales  
Harold Effner Jr.  
27 Pine Street Lincroft, N.J. 07738

Name \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# AD CORNER

**AD CORNER RATES:** Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two: five for the price of three. Send all Ad corner copy and payment to State Revenue Society, Treasurer Harold Effner Jr., 27 Pine Street, Lincroft, N.J. 07738.

**WANTED TO TRADE** - Used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer: can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1824 (4)

**WANTED: TENNESSEE & SOUTH CAROLINA AMMO STAMPS.** Will buy or trade. Particularly interested in stamps on ammunition boxes. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 513, SIDNEY OH 45636-0513 (6)

**BEDDING STAMPS WANTED.** On tag or off, mint or used. Also, historical information about these issues. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 513, SIDNEY, OH 45365-0513. (6)

**WANTED: STATE STOCK TRANSFER STAMPS** and information from Mass, Missouri, Penna, Texas and New York. Also want to contact collectors of these intriguing stamps. BERNIE GLENNON, 2610 E. SECTION STREET., #30, MT. VERNON, WA 98274. E-MAIL bernie.g@nlights.net (0)

**BUY-SELL-TRADE: HUNTING AND FISHING** stamps and licenses. State

ducks, RW's, Trout, big game, etc. Free list. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (1)

**WANTED: HUNTING AND FISHING STAMPS ON LICENSE.** Have Federal ducks and state ducks for trade and US stamps or will purchase. DORANCE GIBBS, 223 N. 20TH, LACROSSE, WI 54601 (2)

**FISH AND GAME STAMPS-Mint,** Used and Licenses wanted to buy or trade. Also wish to correspond and share research in all F&G, but especially Virginia, Michigan Passbook, Cinderells and text-type stamps.

HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (12)

**AUTOMOBILE WINDSHIELD STICKERS WANTED.** Have many duplicates. Also want Paper registrations and licenses. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (7).

**WANTED: STATE MARIJUANA STAMPS.** Will buy or trade for CO, ND, IL \$5 (green or olive) or \$10, SC overprints and possibly others. ROBERT R. HENAK, 8010 N. Mohawk Road, Fox Point, WI, 53217-2720 E-Mail 72637.3706@compuserve.com (0)

**WANTED - FEDERAL DUCK STAMPS** - on or off licence. All conditions. Cash or trade for mint, used or Artist signed State duck stamps. NATIONAL WILDLIFE PHILATELICS, 11000 Metro Parkway, Suite 32, Fort Myers, FL 33912-1293. Call 800-DUCK-ART. (3)

**WANTED TO BUY** - Ohio sales tax receipts attached to bills of sale, sales receipts, titles or whatever, with which they were used. Also wanted, anything relating to the redemption by non-profit groups of Ohio sales tax receipts. CARL

ALBRECHT, 49 E. California Avenue, Columbus, OH 43202-1201 (3)

**WILL PAY "heavy bread"** for 1951 non-res Alaska fishing stamp or any MI bear stamp on license. Would trade fishing & hunting stamps. Looking for recent state duck stamps (signed), plus any F&G on license. ROG BEALS, RR 2 Box 350A, Henning, MN 56551 (3)

**MY FISH-HUNT STAMPS** on-off licenses all states for same of yours. Duplication Welcomed, especially 1991 to Date. Try me I'm easy to deal with. Thanks. EDWARD SEIANAS, 2806 JEAN AVE. RACINE, WI 53404-1826 (4)

**WANTED: STATE REVENUE STAMPS.** If you have a price list or a list of your extras, please send! I collect all categories of all US States. KENT GRAY, PSC 41, BOX 6872, APO AE 09464. kent.gray@lakenheath.af.mil (4)

**NC Large Pictorial Sportsman \$40** stamps, on lic. for 1991-2, 92-93, 93-94, 95-96 \$6 ea. All five for \$25. Others available. TIM MCREE, BOX 388 CLAREMONT, NC 26810 (4).

**WANTED,** State Drug Stamps, WV fish and game stamps. US trading stamps. US express and parcel delivery company labels. US railroad & busline stamps. SCOTT A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (4)

**CLEANING HOUSE-25** diff. state revs \$3.10 diff NC hunt & fish lic. with denominated stamps \$4. 25 diff US Possession Revenue Stamps \$5. 30 diff Canal Zone postage & air mail \$6. 1 St Croix Provisional Tobacco Tax stamp \$20. TIM MCREE, BOX 388 CLAREMONT, NC 28610. (2).

## The American Revenue Association

Membership includes a subscription to *The American Revenuer*, use of the ARA library and sales department and participation in ARA Auctions.

For an Application write to:  
The American Revenue Association  
The Secretary  
701 First Ave. #332  
Arcadia, CA 91006

Thanks to Stan Prior for his donation to the Society. Much appreciated.



1



4



7



8



24



25



13



23



30



31



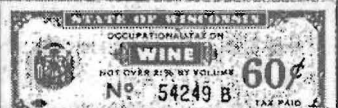
35



36



56



59



52



53



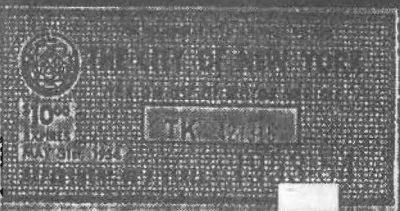
6



10



29



40



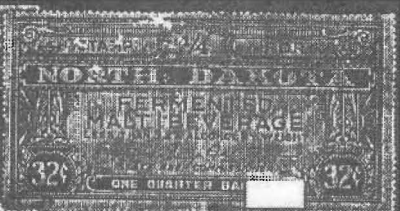
11



12



42



43



18



44



45



26



28



22



# Denny Peoples

## Rare Stamps & Postal History

8141 Springwater Drive West  
Indianapolis, Indiana 46256  
(317) 841-8162

### MAIL AUCTION #1

CLOSING DATE: March 15, 1998

Terms of sale: Lots will be sold to the highest bidder at a slight advance over the second highest bid. Earliest bids receive ties. Bid on any sheet of paper. Minimum bid is \$2.00. ARA and SRS successful bidders will have their lots sent with an invoice. Postage and handling of \$1.00 will be charged. All monies due upon receipt. Good Luck! Hubbard numbers used on state revenues, Springer on taxpays, or Scott #'s as noted.

Please check descriptions - 7 day return privilege.

1. ALASKA	liquor L18b,M PHOTO	32 MO	kerosene K20,U
2. CALIF	feed F1d,F2,F3aF4(2),F5a,F6,F7,M	33 MO	cigarette Kansas City KC-C5a,M, no gum
3. CALIF	feed F8,F8f,M,no gum	34 MO	documentary D9 \$2,MNH
4. CALIF	feed F8g,M,no gum PHOTO	35 NEB	liquor,L7,tiny faluts PHOTO
5. CALIF	feed F9a,F10,F11(2),F12(2),M	36 NM	liquor L10b,U PHOTO
6. CALIF	feed B11b block of 4,M	37 NC	feed F1,F2,M,LH
7. CALIF	feed F11? roulette unlisted,MNH, PHOTO	38 NC	feed F6,F7,M,LH, 1 creased
8. CALIF	feed F17? roulette unlisted,MNH, PHOTO	39 NC	feed F96,F99,M,LH
9. CALIF	feed F12g,M	40 NY	City of New York, Motor Vehicle Tax \$10 1953-54 PHOTO
10. CALIF	feed F12b block of 4,M PHOTO	41 ND	beer B14,U,typical condition,AVG
11. CALIF	feed F14b block of 4,M PHOTO	42 ND	beer B14,U,F-VF PHOTO
12. CALIF	feed F17b block of 4,M PHOTO	43 ND	beer B15,U,VF PHOTO
13. CALIF	documentary D216,U PHOTO	44 ND	beer B16,U,AVG,typical condition, <b>very rare</b> PHOTO
14. IDAHO	liquor seal LS10,M	<b>45 ND</b>	<b>beer B16,U,F-VF,very rare PHOTO</b>
15. ILL	liquor L1,M	46 ND	B33,U,staple hole
16. ILL	wine W1,M,series D	47 OK	liquor (4) L2,L3,L4,L7,M
17. KAN	quail (2) 1948,1949,U	48 OK	liquor (2) L9,L10,M
18. KAN	egg stamps (3), Bellinghausen E30,E41, <b>unlisted self adhesive</b> ,M PHOTO	49 OK	liquor (5) L11,L12,L13,L14,L15,M
19. KAN	wine W42,U	50 OK	wine W5,M
20. KAN	wine control WC4,U	51 OK	wine (2) W11,W12,M, <b>rare</b>
21. LOU	insecticide-fungicide IF1,IF4,M	52 OK	wine (3) W24,W25,W26,M PHOTO
22. LOU	cigar CR13,U PHOTO	53 OK	wine (3) W27,W28,W29,M PHOTO
23. MICH	beer B18,U, creases PHOTO	54 UTAH	liquor seal LS6,M
24. MINN	beer B13,U,tear,stain,rare PHOTO	55 WASH	apple (5) A32,A35,A36,A37,A48,U
25. MINN	beer case B54,U PHOTO	56 WASH	apple (2) A54,A56,U PHOTO
26. MINN	wine W37,U,small crese PHOTO	57 WASH	apple (2) A58,A60,U
27. MINN	wine W38,U	58 WASH	apple (7) A61,A62,A66,A67,A69, A71,A72,U
28. MINN	wine W42,M,no gum PHOTO	59 WIS	wine W56,U, <b>rare</b> PHOTO
29. MINN	wine W44c,M,no gum PHOTO	60 WIS	withdrawn wine WW1,U <b>rare</b>
30. MO	beer B119 w/tab,U PHOTO		
31. MO	cigarette Sedalia SE-C1,MLH PHOTO		

## Illinois Case Beer Stamp

by Scott Troutman

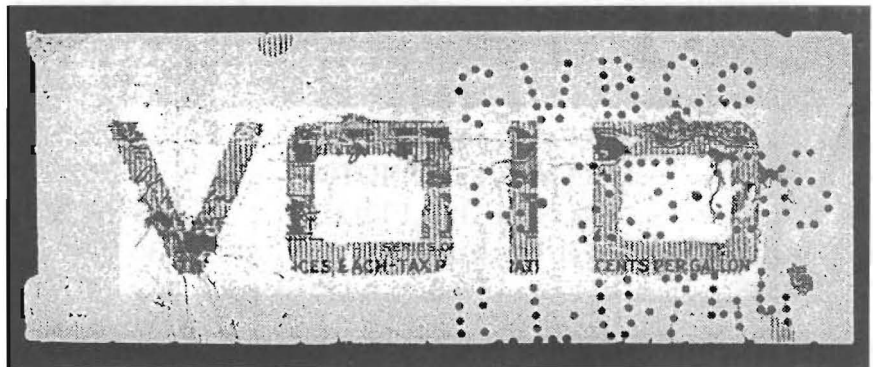
Shown is the front and back of a real oddity which has had a rough life. On the back side is the mirror image of a 1936 one case beer stamp, which is Hubbard's B20 (it has the Series 1936 indicia, though it is hard to see). These stamps were normally printed on both sides with the mirror image in black only on the back. It is rouletted on three sides 2 1/2, just as it should be.

The front is the interesting part. Where it is printed, it has the three colors (black lettering, a pink background, and yellow corner panels) on a normal B20, but this printing only appears in an area spelling out the word VOID with the exception of one small area in pink between the V and O at the top and another near the bottom below the D. This is not a paste over, but rather it is actually printed this way. A screen of some kind may have been used to do this.

I would have guessed that this was printers waste of some kind except that the stamp appears used and is perfined "GWB Co/&23-36/GL-U-744". It appears this is a new variety and a very interesting one.



Back of the stamp. These were a mirror image printed in black.



Front of the stamp. All three colors, pink, black and yellow are present.

State Revenue Society  
P.O. Box 270184  
Oklahoma City, OK 73137-0184

Address Correction Requested

Bulk Rate  
U.S. Postage  
PAID  
LYNCHBURG  
VIRGINIA, 24506  
PERMIT NO. 494